

**2004 e-file Handbook Supplement
for
Authorized e-file Providers
of
California Individual Income Tax Returns**

FTB Pub. 1345A

State of California
Franchise Tax Board
www.ftb.ca.gov

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Section 1 Introduction

1.1 Welcome

Thank you for your participation in California Franchise Tax Board's e-file Program. We are pleased to welcome you back and thank you for your support. If you are new to our program, welcome aboard and thank you for joining our team.

This publication contains technical information you will need to process e-file returns including, what's new for taxable year 2004, e-file forms, data entry procedures, error code descriptions, and form field exhibits. You'll want to familiarize yourself with the contents of this supplement and keep it handy for the e-filing season.

This publication supplements FTB Pub. 1345, *2004 e-file Handbook for Authorized e-file Providers of California Individual Income Tax Returns*, which contains the requirements for participation in our e-file Program.

1.2 Where Can I Get More Information?

For e-file assistance and information please visit our Website or contact our e-Programs Customer Service Unit:

Website: www.ftb.ca.gov/professionals/efile

e-Programs Customer Service Unit:

Phone: (916) 845-0353

Fax: (916) 845-0287

Email: e-file@ftb.ca.gov

Available Monday through Friday, between 8 a.m. and 5 p.m.

Send comments or suggestions regarding the California e-file Program or this publication to:

**e-file Coordinator, MS A-1
Franchise Tax Board
PO Box 1468
Sacramento CA 95812-1468**

Phone: (916) 845-6180

Fax: (916) 845-5340

Email: e-file.coordinator@ftb.ca.gov

Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

1.3 Promote Your Business on FTB's Website

Taxpayers visiting our Website can search for Authorized e-file Providers by ZIP Code or city name. This service includes contact information such as business name, address, and telephone number for all Electronic Return Originators (EROs) in good standing with our e-file Program. Check out this service at www.ftb.ca.gov and search for: **e-file provider**.

If your contact information changes or you do not wish to be included in this listing, please contact our e-Programs Customer Service Unit.

1.4 e-file Calendar - Taxable Year 2004

You can submit your *California e-file Program Participant Enrollment Form* (form FTB 8633) throughout the year.

November 22, 2004	FTB begins accepting test transmissions (PATs Testing) Testing will begin upon release of the <i>Test Package for e-file of Individual Income Tax Returns</i> (FTB Pub. 1436).
January 14, 2005	First day to transmit live returns
April 15, 2005	Last day to transmit timely-filed returns California state personal income tax returns have an automatic six-month extension date for timely filing. All taxes owed must be paid by April 15. If the balance due is not paid by April 15, penalties and interest may apply.
April 20, 2005	Last day to retransmit rejected timely-filed returns
April 29, 2005	FTB stops accepting test transmissions
October 17, 2005	Last day to transmit returns
October 22, 2005	Last day to retransmit rejected returns
December 31, 2005	Last day for EROs and transmitters to retain acknowledgment file material for returns e-filed in 2005 Remember: For each return an ERO files, the ERO must retain the return for four years from the due date of the return or for four years from the date the return is filed, whichever is later. If the ERO uses either the <i>California e-file Return Authorization</i> (form FTB 8453) or the <i>California e-file Signature Authorization</i> (form FTB 8879), they must keep the form with the return for the same period of time.

1.5 What's New for Taxable Year 2004?

Form 540A Discontinued

The scannable/substitute version of Form 540A was discontinued this year. The e-file Program has followed suit. We have removed the Form 540A form field exhibit and all references to Form 540A from this publication.

e-Signature Program

Beginning with returns e-filed for taxable year 2004, we accept electronic signatures. We offer the same PIN methods as the IRS: the Self-Select PIN, the Practitioner PIN, and the ERO PIN.

To facilitate this new process the following forms have been added:

- ❖ *2004 California e-file Signature Authorization* (form FTB 8879) – Used to record and print taxpayer and tax preparer/ERO signature information when a return is signed electronically.
- ❖ *2004 California e-file Payment Record* (form FTB 8455) – Used to record and print payment information when a return is signed electronically. **Note:** This form is optional. Some software companies may report or document payment information on a separate form, record, or summary page.

All signature methods, including pen-on-paper using FTB 8453, will be accepted for all California e-file return types (Form 540, 540 2EZ, 540NR, and 540NRS).

To learn more about this new program, refer to Section 3 of this publication.

Customer Service Number (CSN)

Effective January 1 2005, a CSN will no longer be required for online e-filers. The CSN will remain as the authentication key for using all our online services. EROs may use these services on their client's behalf if they have their client's permission and CSN. For more information about our online services, refer to Section 1.6.

New for 2005 – The prior year California Adjusted Gross Income will replace the prior year Overpaid Tax Available or Tax Due as the shared secret to get the CSN. Taxpayers and their authorized representatives can still obtain their CSN by visiting our Website.

Forms and Schedule Changes

New Forms

- Added Form FTB 8879, *e-file Signature Authorization* – This form is used to record and print taxpayer and tax preparer/ERO signature information when a return is signed electronically. This is not an e-filed form therefore there is no form overlay. A sample of this form is in Section 2 of this publication.
- Added Form FTB 8455, *e-file Payment Record* – This form is used to record and print payment information when a return is signed electronically. **Note:** This form is optional. Some software companies may report or document payment information on a separate form, record, or summary page. This is not an e-filed form therefore there is no form overlay. A sample of this form is in Section 2 of this publication.

- Added Form 593-B, *Real Estate Withholding Tax Statement* – Effective January 1, 2004 Form 593-B replaced Form 597 to report real estate withholding. Refer to Section 9 of this publication for the form field exhibits.
- Added Form 594, *Real Estate Withholding Tax Remittance Statement* – This form can now be e-filed. Refer to Section 9 of this publication for the form field exhibits.

Changes

- Deleted Form 597, *Real Estate Withholding Tax Statement* – Effective January 1, 2004 Form 597 was replaced with Form 593-B to report real estate withholding.

Voluntary Contribution Changes

Added California Military Family Relief Fund
Added California Prostate Cancer Research Fund

Error Codes

New Error Codes

New error codes are designated as “New” in Section 8.

Modified Error Codes

105, 107, 243, 321, 520, 521, 530, 531, 538

1.6 Reminders

Mandatory e-file

California law requires individual income tax returns prepared by certain income tax preparers to be e-filed unless the return cannot be e-filed due to reasonable cause. Reasonable cause includes a taxpayer's election to opt-out (choose not to e-file).

If you prepared more than 100 California individual income tax returns in any calendar year beginning January 1, 2003 or after and in the following calendar year prepare one or more using tax preparation software, then you must e-file all acceptable returns in that following year and all subsequent calendar years thereafter.

To learn more about this important law, refer to Section 2.2 of the *2004 e-file Handbook* (FTB Pub 1345) and visit our Website at www.ftb.ca.gov and search for: **mandatory e-file**.

Online e-file Program Enrollment Form

You can enroll or update your enrollment information online at our [Website](#). Log in using your IRS-issued Electronic Filer Identification Number (EFIN) and complete the one-page form online. Click the submit button and our e-Programs Customer Service Unit can begin processing your form immediately. When you enroll or update your information online there is nothing to mail to FTB.

Web Pay

Taxpayers can use Web Pay, our online payment service, to make their return payment, pay their tax bills, or make estimated tax payments. The process is similar to arranging an online bill payment. Taxpayers enter their account information, the kind of payment they're making, the amount of the payment, and the date they want the payment made. We'll deduct the specified

amount on the date they indicate. The taxpayer's unique SSN/CSN combination is required for authentication.

California e-file Signature Authorization (FTB 8879) and California e-file Return Authorization (FTB 8453)

You can accept your client's form FTB 8879 or form FTB 8453 via fax. Remember, when using the Practitioner PIN e-Signature or pen-on-paper signature options, you must receive a signed authorization form **before** you transmit the return. Also, you must retain the signed copy for four years from the day you transmit the return or four years from the due date of the return, whichever is later. *Do not mail FTB 8879 or FTB 8453 to the FTB or IRS.*

State Employer Identification Number (SEIN)

The SEIN consists of all characters from box 15 of the taxpayer's Form W-2. This entry can be up to 14 positions long. We will accept any character in this field, including numbers, alpha characters, spaces, dashes, and other punctuation marks or symbols. Enter the information exactly as it appears in box 15. If box 15 is blank, leave the e-file field blank.

The 2-position (alpha only) field preceding the SEIN must contain the two-letter state abbreviation.

Estimated Tax Payment(s) Request with e-file Return

e-file provides the ability to send a schedule of electronic funds withdrawal requests for estimated tax payments as part of the e-file return transmission. Your software will record the date and amount of the payment requests in the return form record and will display the information on the California e-file Payment Record (FTB 8455), *California e-file Return Authorization* (FTB 8453 or 8453-OL) or on your software's proprietary payment information form or summary. To cancel a scheduled estimate payment, your client must call us at least two working days before the date of the withdrawal. The number to call is (916) 845-0353.

Planned System Maintenance Schedule

We reserve Tuesday mornings from 7:00 a.m. to 8:00 a.m. PST for scheduled system maintenance.

This impacts only EROs who transmit returns directly to FTB. We plan to consolidate all non-critical maintenance activity into this window. If you receive a transmission error during this time, please try again after 8:00 a.m. PST. We will notify you via email whenever our system is down outside the normal maintenance window for longer than one hour.

Online Services

Check your account balance and view payments you've made

This service allows taxpayers and their authorized representatives to view current year payment activity, the total balance due on the account, up to 25 estimated payments, and tax year summaries (tax computation) with payments applied. Visit <http://www.ftb.ca.gov/online/> to access this service. The taxpayer's unique SSN/CSN combination is required for authentication.

Electronic Installment Agreement

This service simplifies and speeds up the process of applying for an installment agreement. Taxpayers complete the application in a secure section of our Website, using their CSN for authentication. We instantly send them confirmation that we received the application, including a 10-digit confirmation number that they can use to check the status of their request. We will notify them of the status of their request within 30 days. The agreement is not valid until we approve the application. Currently, this service is for taxpayers' use only. See <http://www.ftb.ca.gov/online/> for more information.

Section 2 e-file Forms

2.1 Acceptable Forms for e-file

The following chart lists the acceptable forms and schedules that may be e-filed with FTB and the maximum number of each type of form or schedule allowed per return.

Forms/ Schedules	Max. # per Return	Title
Form 540	1	California Resident Income Tax Return
Long Form 540NR	1	California Nonresident or Part-Year Resident Income Tax Return (Long Form)
Short Form 540NR	1	California Nonresident or Part-Year Resident Income Tax Return (Short Form)
Form 540 2EZ	1	California Resident Income Tax Return
Form W-2	50	Wage and Tax Statement
Form W-2G	30	Certain Gambling Winnings
Form 1099-R	20	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc.
Schedule CA (540)	1	California Adjustments – Residents
Schedule CA (540NR)	1	California Adjustments – Nonresidents or Part-Year Residents
Schedule D (540)	1	California Capital Gain or Loss Adjustment
Schedule D (540NR)	1	California Capital Gain or Loss Adjustment
Schedule D-1	1	Sales of Business Property
Schedule G-1	1 per taxpayer	Tax on Lump Sum Distributions
Schedule HOH/ Form 4803e	1	Head of Household
Schedule P (540)	1	Alternative Minimum Tax and Credit Limitations – Residents
Schedule P (540NR)	1	Alternative Minimum Tax and Credit Limitations – Nonresidents or Part-Year Residents
Schedule R	1	Apportionment and Allocation of Income
Schedule S	25	Other State Tax Credit
Form 592-B	3	Nonresident Withholding Tax Statement
Form 593-B	3	Real Estate Withholding Tax Statement
Form 594	3	Notice to Withhold Tax at Source
Form FTB 3501	1	Employer Child Care Program/Contribution Credit
Form FTB 3503	1	Natural Heritage Preservation Credit
Form FTB 3504	1	Long-Term Care Credit
Form FTB 3506	1	Child and Dependent Care Expenses
Form FTB 3507	1	Prison Inmate Labor Credit
Form FTB 3508	1	Solar Energy System Credit

Form/ Schedules	Max. # per Return	Title
Form FTB 3510	1	Credit for Prior Year Alternative Minimum Tax – Individuals or Fiduciaries
Form FTB 3521	1	Low-Income Housing Credit
Form FTB 3523	1	Research Credit
Form FTB 3526	1	Investment Interest Expense Deduction
Form FTB 3535	1	Manufacturers' Investment Credit
Form FTB 3540	1	Credit Carryover Summary
Form FTB 3546	1	Enhanced Oil Recovery Credit
Form FTB 3547	1	Donated Agricultural Products Transportation Credit
Form FTB 3548	1	Disabled Access Credit for Eligible Small Businesses
Form FTB 3553	1	Enterprise Zone Employee Credit
Form FTB 3800	1	Tax Computation for Children Under Age 14 with Investment Income
Form FTB 3801	1	Passive Activity Loss Limitations
Form FTB 3801-CR	1	Passive Activity Credit Limitations
Form FTB 3803	10	Parents' Election to Report Child's Interest and Dividends
Form FTB 3805E	10	Installment Sale Income
Form FTB 3805P	1 per taxpayer	Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs
Form FTB 3805V	1	Net Operating Loss (NOL) Computations and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts
Form FTB 3805Z	3	Enterprise Zone Deduction and Credit Summary
Form FTB 3806	3	Los Angeles Revitalization Zone Deduction and Credit Summary (LARZ)
Form FTB 3807	3	Local Agency Military Base Recovery Area Deduction and Credit Summary (LAMBRA)
Form FTB 3808	3	Manufacturing Enhancement Area Credit Summary (MEA)
Form FTB 3809	3	Targeted Tax Area Deduction and Credit Summary (TTA)
Form FTB 3885A	30	Depreciation and Amortization Adjustments
Form FTB 5805	1	Underpayment of Estimated Tax by Individuals and Fiduciaries
Form FTB 5805F	1	Underpayment of Estimated Tax by Farmers and Fishermen
Form FTB 5870A	1 per taxpayer	Tax on Accumulation Distribution of Trusts
STCGL Record	5,000	Short-Term Capital Gains/Loss Transaction
LTCGL Record	5,000	Long-Term Capital Gains/Loss Transaction

2.2 Other Eligible Filing Conditions

We also allow the following filing conditions:

- Returns filed with foreign addresses.
- Decedent returns, including joint returns filed by surviving spouses.
- Returns with a filing status of married filing separate.

2.3 Returns Not Eligible for e-file

We exclude the following returns from e-file:

- Returns from individuals or firms who have not been accepted as participants in California's e-file Program.
- Returns that include IRS Form 4852, *Substitute for Form W-2, Wage and Tax Statement*, or California form FTB 3525, *Substitute for Form W-2, Wage and Tax Statement*, or any other substitute wage and tax statement used to verify withholding.
- Returns containing form FTB 3534, *Joint Strike Fighter Credit*.
- Fiscal year returns.
- Amended returns.
- Prior year returns.
- Returns with dollars and cents entries.
- Returns for primary or secondary taxpayers whose social security numbers are all zeros.
- Returns containing forms or schedules not listed in this FTB Pub. 1345A, Section 2.1, *Acceptable Forms for e-file*.
- Returns with an SSN of 123-45-6789, 987-65-4321, or 999-99-9999.

2.4 Paper Forms

We use the following paper forms in our e-file Program:

- FTB 8453, *California e-file Return Authorization*, used by e-file taxpayers to sign using the pen-on-paper method.
- FTB 8879, *California e-file Signature Authorization*, used by e-file taxpayers to sign using the Practitioner PIN method (refer to Section 3).
- FTB 8454, *e-file Opt-Out Record*, used by taxpayers and preparers to document when and why a return subject to mandatory e-file was not e-filed.
- FTB 8455, *California e-file Payment Record*, used by e-file taxpayers to show scheduled electronic funds withdrawals when the taxpayer signs electronically.
- FTB 3582, *Payment Voucher for Electronically Transmitted Returns*, used by e-file taxpayers who owe a balance and want to pay by check.

The following pages are examples of these forms.

TAXABLE YEAR

FORM

2004 California e-file Return Authorization

8453

Your first name and initial		Last name		Your SSN or ITIN	
If joint return, spouse's first name and initial		Last name		Spouse's SSN or ITIN	
Present home address — number and street, PO Box, or rural route		Apt. no.	PMB no.	Daytime telephone number	
City, town or post office, state, and ZIP Code		()			

Part I Tax Return Information (whole dollars only)

- 1 Refund or No Amount Due. (Form 540, line 66; Form 540 2EZ, line 24; Long Form 540NR, line 74;
or Short Form 540NR, line 74) 1 _____
- 2 Amount you owe. (Form 540, line 70; Form 540 2EZ, line 25; Long Form 540NR, line 78; or
Short Form 540NR, line 75) 2 _____

Part II Settle Your Account Electronically

- 3 ☐ Direct Deposit of Refund
- 4 ☐ Electronic Funds Withdrawal 4a Amount _____ 4b Withdrawal Date (MM/DD/YYYY) _____

Part III **Make Estimated Tax Payments for Taxable Year 2005** These are not installment payments for the current amount you owe.

	First Payment Due 4/15/05	Second Payment Due 6/15/05	Third Payment Due 9/15/05	Fourth Payment Due 1/17/06
5 Amount				
6 Withdrawal Date				

Part IV Banking Information (Have you verified your banking information? Incorrect information causes delays, which may cause penalties and interest.)

- 7 Routing number _____
- 8 Account number _____
- 9 Type of account: ☐ Checking ☐ Savings

Part V Declaration of Taxpayer(s)

I authorize my account be settled as designated in Part II. I further authorize my estimated tax payments be withdrawn by electronic funds withdrawal as designated in Part III. I understand that the banking information I provided in Part IV will be used to complete any transactions designated in Part II or Part III. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund or authorize an electronic funds withdrawal.

Under penalties of perjury, I declare that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider, including my name, address, and social security number (SSN) or individual taxpayer identification number (ITIN), the amounts shown in Part I above, and the banking information shown in Parts II-IV above, agrees with the information and amounts shown on the corresponding lines of my 2004 California income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. If I am filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my return and accompanying schedules and statements be transmitted to the FTB by my ERO, Transmitter, or Intermediate Service Provider. **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, Intermediate Service Provider, and/or the Transmitter the reason(s) for the delay or the date when the refund was sent.**

<p>Sign Here</p> <p>Your signature For Privacy Act Notice, get form FTB 1131.</p>	<p>Spouse's signature. If filing jointly, both must sign. <i>It is unlawful to forge a spouse's signature.</i></p>
Date	Date

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above taxpayer's return and that the entries on form FTB 8453 are complete and correct to the best of my knowledge. (If I am only an Intermediate Service Provider, I understand that I am not responsible for reviewing the taxpayer's return. I declare, however, that form FTB 8453 accurately reflects the data on the return.) I have obtained the taxpayer's signature on form FTB 8453 before transmitting this return to the FTB; I have provided the taxpayer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2004 e-file Handbook for Authorized e-file Providers and in FTB Pub. 1345A, 2004 e-file Handbook Supplement. I will keep form FTB 8453 on file for four years from the due date of the return or four years from the date the return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

☐ Date ☐ Check if ☐ Check ☐ ERO's SSN/PTIN

ERO Must Sign	ERO's signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN/PTIN
	Firm's name (or yours if self-employed) and address	FEIN			ZIP Code

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign	Paid preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's SSN/PTIN
	Firm's name (or yours if self-employed) and address	FEIN		ZIP Code

Instructions for Form FTB 8453

California e-file Return Authorization

DO NOT MAIL THIS FORM TO FTB

General Information

A Purpose of Form FTB 8453

Form FTB 8453 is the signature document for e-file returns. By signing this form the taxpayer, Electronic Return Originator (ERO), and paid preparer declare that the return is true, correct, and complete. Additionally, the signatures authorize the electronic transmission of the return to the Franchise Tax Board (FTB) and the execution of any designated electronic account settlement. The form does not serve as proof of filing an electronic return—the acknowledgement containing the date of acceptance and the declaration control number (DCN) for the accepted return is that proof.

B ERO and Paid Preparer Responsibilities

As an authorized e-file provider, you must:

- Obtain each taxpayer's signature after you prepare the return but before you transmit it.
- Sign form FTB 8453.
- Provide taxpayer(s) with:
 - A signed original or copy of form FTB 8453;
 - Original Form(s) W-2, W-2G, and 1099R; and
 - A copy of the taxpayer's return and associated forms and schedules.
- Retain the original or faxed signed form FTB 8453 for four years from the due date of the return or four years from the date the return is filed, whichever is later. (**Exception:** VITA/TCE/Not for Profit Sites – Give the signed form FTB 8453 to the taxpayer.)

C Taxpayer Responsibilities

Before your ERO can e-file your return, you must:

- Verify all information on the form FTB 8453, including SSN(s), ITIN(s), and banking information.
- Inspect a copy of the return and ensure the information is correct.
- Sign form FTB 8453 after the return is prepared but before it is transmitted.
- Submit the signed form FTB 8453 to your ERO (fax is acceptable).

After your return is e-filed, you must retain the following documents for the California statute of limitations period:

- Form FTB 8453 (signed original or copy of the form);
- Original Form(s) W-2, W-2G, and 1099R;
- A paper copy of Form 540, Form 540 2EZ, Long Form 540NR, or Short Form 540NR;
- A paper copy of your federal tax return; and
- A paper copy of your other state income tax return if you claimed the California Other State Tax Credit. Refer to California Schedule S.

The California statute of limitations is the later of four years from the due date of the return or four years from the date the return is filed. (**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

D Refund Information

Check the status of your tax refund on our Website at www.ftb.ca.gov or call FTB's automated toll-free telephone service at (800) 338-0505.

E Paying Your Taxes

If you owe tax, you must pay it by April 15, 2005, to avoid penalties and interest. When you e-file, you can choose from the following payment options:

- **Pay by electronic funds withdrawal:** You can have all or part of your balance due withdrawn electronically from your bank account on the date you choose. See Part II.
- **Pay by check or money order:** You can pay by check or money order using the Payment Voucher for Electronically Transmitted Returns, form FTB 3582. Mail form FTB 3582 with your check or money order to the FTB using the address printed on the voucher.
- **Pay by credit card:** You can use your Discover/NOVUS, MasterCard, Visa, or American Express card to pay your tax. Call (800) 272-9829, or visit the Website at www.officialpayments.com. Use jurisdiction code 1555. Official Payments Corp. charges a convenience fee for using this service. If you pay by credit card, do not mail the voucher (form FTB 3582) to the FTB.
- **Pay online:** You can pay the amount you owe using our secure online payment service, Web Pay. Visit our Website at www.ftb.ca.gov and select "Payment Options."

Assistance for Persons with Disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairment please call TTY/TDD (800) 822-6268.

Specific Instructions

DCN and Date of Acceptance

The DCN is a unique 14-digit number assigned by the tax preparation software program to each return. EROs: enter the DCN and date we accept the return in the spaces at the top of form FTB 8453.

Part II – Settle Your Account Electronically

Using direct deposit or electronic funds withdrawal is voluntary and applies only to the return you are filing at this time. If you want your refund directly deposited or your payment withdrawn electronically from your bank account, you must complete Parts II and IV before transmitting the return. We will not honor requests completed after transmission of the return.

To cancel an electronic funds withdrawal, you must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.

Part III – Make Estimated Tax Payments for 2005

When you e-file you may opt to schedule the electronic payment of estimated tax payments for taxable year 2005. The amount you designate will be withdrawn from the account listed in Part IV on the date you select. Be sure to select a date on or before the due date of the estimated tax payment to avoid penalties and interest charges.

To cancel a scheduled estimated tax payment, you must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.

Part IV – Banking Information

You can find the routing and account numbers on a check or bank statement, or by contacting your financial institution. Do not use a deposit slip as it may contain internal routing numbers.

Line 7 – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

Line 8 – The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols.

FTB is not responsible when a financial institution rejects a direct deposit or electronic funds withdrawal transaction. If the bank or financial institution rejects the direct deposit, we will issue a paper check. If the bank or financial institution rejects the electronic funds withdrawal due to an error in the routing number or account number, we will send the taxpayer(s) a notice that may include penalties and interest.

Part V – Declaration of Taxpayer(s)

An electronically transmitted tax return is not considered complete or filed unless form FTB 8453 is signed by the taxpayer(s) before the return is transmitted.

Deceased taxpayer(s) –The legal representative (e.g., beneficiary, administrator, or executor) of the deceased taxpayer's estate must sign form FTB 8453 before the return is transmitted.

If you are the surviving spouse and no administrator or executor has been appointed, you may still file a joint return for the year of death. Indicate next to your signature that you are the surviving spouse. Also, print "Deceased" and the date of death next to the name of the deceased taxpayer.

If you file a return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, you must attach certified copies of the letters of administration or letters testamentary to form FTB 8453) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate to form FTB 8453.

Part VI – Declaration of ERO and Paid Preparer

The ERO must sign and complete this part.

Only handwritten signatures are acceptable. If the ERO is also the paid preparer, the ERO must check the box labeled "Check if also paid preparer."

If the ERO is not the paid preparer, the paid preparer must sign in the space for "Paid Preparer Must Sign."

2004 California e-file Signature Authorization

8879

Declaration Control Number (DCN) ▶

Taxpayer's name

Your SSN or ITIN

Spouse's name

Spouse's SSN or ITIN

Part I Tax Return Information (whole dollars only)

- | | |
|--|----------------|
| 1 California Adjusted Gross Income (Form 540, line 17; Form 540 2EZ, line 13; Long Form 540NR, line 17; or Short Form 540NR, line 17) | 1 _____ |
| 2 Refund or No Amount Due (Form 540, line 66; Form 540 2EZ, line 24; Long Form 540NR, line 74; or Short Form 540NR, line 74) | 2 _____ |
| 3 Amount You Owe (Form 540, line 67; Form 540 2EZ, line 25; Long Form 540NR, line 75; or Short Form 540NR, line 75) . . . | 3 _____ |

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return.)

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2004, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider (including my name, address, and social security number or individual tax identification number) and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If I am filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my ERO, Transmitter, or Intermediate Service Provider to transmit my complete return to the FTB. **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, Intermediate Service Provider, and/or the Transmitter the reason(s) for the delay or the date when the refund was sent.** If applicable, I acknowledge that I have read the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return and I agree to the provisions contained therein. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- ☐ I authorize _____ **ERO firm name** _____ to enter my PIN

--	--	--	--	--

Do not enter all zeros as my signature on my 2004 e-filed California income tax return.

☐ I will enter my PIN as my signature on my 2004 e-filed California income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► _____ Date ► _____

Spouse's PIN: check one box only

- ☐ I authorize _____ **ERO firm name** _____ to enter my PIN

--	--	--	--	--

Do not enter all zeros as my signature on my 2004 e-filed California income tax return.

☐ I will enter my PIN as my signature on my 2004 e-filed California income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► _____ Date ► _____

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2004 California income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2004 e-file Handbook for Authorized e-file Providers, and FTB Pub. 1345A, 2004 e-file Handbook Supplement.

ERO's signature ▶ Date ▶

Instructions for Form FTB 8879

California e-file Signature Authorization

DO NOT MAIL THIS FORM TO FTB

General Information

A Purpose of Form FTB 8879

Form FTB 8879 must be completed when an e-file return is being signed using the Practitioner PIN method. By signing this form, the taxpayer authorizes the Electronic Return Originator (ERO) to enter the taxpayer's personal identification number (PIN) on his or her e-filed income tax return. This is a one-time authorization tied to this specific return.

Form FTB 8879 does not serve as proof of filing – the acknowledgement containing the date of acceptance and the declaration control number (DCN) for the accepted return is that proof.

Do not use form FTB 8879 if the taxpayer(s) will sign form FTB 8453, California e-file Return Authorization, or will enter their own PIN and shared secret.

B Practitioner PIN Method

The Practitioner PIN method is an electronic signature option for taxpayers e-filing their return through an ERO. To select this method, both the taxpayer(s) and ERO must sign form FTB 8879. When using this method, the taxpayer generally does not need to supply a shared secret with their PIN. The Practitioner PIN method can be used when the taxpayer's shared secret is not known or the taxpayer cannot physically enter their PIN on their ERO's computer.

Note: For taxpayers who are married filing jointly, it is acceptable for one spouse to authorize the ERO to enter his or her PIN and the other to choose to enter his or her own PIN. In this scenario, the spouse entering his or her own PIN must also provide the correct shared secret. It is not acceptable for one spouse to enter both PINs.

C Taxpayer Responsibilities

Before you can e-file your client's return, you must:

- Inspect a copy of your individual income tax return and ensure the information is correct.
- Review and approve the sworn statements and disclosure statements.
- Indicate or verify the five-digit PIN that will be used as your signature.
- Sign and date form FTB 8879 and submit it to your ERO (fax is acceptable).

Your return will not be transmitted to the FTB until the ERO receives your signed form FTB 8879.

After your return is e-filed, you must retain the following documents (in electronic or paper format) for the California statute of limitations period:

- Original Forms W-2, W-2G, and 1099-R.
- A copy of Form 540, Form 540 2EZ, Long Form 540NR, or Short Form 540NR.
- A copy of your federal tax return.
- A copy of your other state income tax return if you claimed the California Other State Tax Credit. Refer to California Schedule S.

The California statute of limitations is the later of four years from the due date of the return or four years from the date the return is filed. (**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

D ERO Responsibilities

Before you can e-file your client's return, you must:

- Confirm the identity of the taxpayer(s) per FTB Pub. 1345, Section 6.
- Complete form FTB 8879 through Part I with information from the taxpayer's return.
- Enter the ERO firm name (not the name of the individual preparing the return) in Part II.
- Provide the taxpayer (in electronic or paper format):
 - o Form FTB 8879.
 - o A complete copy of their return.
- Obtain each taxpayer's signature after the return is prepared but before you transmit it.
- Record the eleven-digit PIN that will be used as your signature.
- Sign and date form FTB 8879.

After the return is e-filed, you must:

- Retain form FTB 8879 for four years from the due date of the return or four years from the date the return is filed, whichever is later.*
- Retain all required e-file return information per FTB Pub. 1345, Section 7.*
- Upon request, provide a copy of form FTB 8879 to the taxpayer or the FTB.

* Exception for VITA/TCE/Not for Profit Sites - The taxpayer must retain these documents.

Do not mail form FTB 8879 to the FTB.

TAXABLE YEAR

CALIFORNIA FORM

2004 e-file Opt-Out Record**8454****General Information**

California law requires individual income tax returns prepared by certain income tax preparers to be electronically filed (e-filed) unless the taxpayer elects not to e-file or the tax preparer cannot e-file the return due to reasonable cause. Use this form to record when and why the return was not e-filed.

Do not mail this form to FTB. Please keep it in your records.

When taxpayers are married filing jointly, only one spouse needs to sign.

Part I: Taxpayer Information

First Name		Last Name		Your social security number	
				- -	
Spouse's First Name		Last Name		Spouse's social security number	
				- -	
Street Address		Apt. no.	PMB no.	Telephone number	
				()	
City			State	ZIP Code	

☐ I elect not to e-file my tax return.

Reason (optional): _____

Taxpayer's signature		Date
Spouse's signature (if filing jointly)		Date

Part II: Tax Preparer Information

☐ I am not e-filing this taxpayer's return due to reasonable cause.

Explanation: _____

Paid Preparer's Signature		Date
Paid Preparer's Name		SSN/PTIN
Firm's Name (if applicable)		FEIN
Street Address		Telephone number
		()
City		State ZIP Code

TAXABLE YEAR

FORM

2004 California e-file Payment Record**8455**

Declaration Control Number (DCN) ►

Taxpayer's name

Your SSN or ITIN

Spouse's name

Spouse's SSN or ITIN

Part I Tax Return Information

1 2004 California Adjusted Gross Income. (Form 540, line 17; Form 540 2EZ, line 13; Long Form 540NR, line 17; or Short Form 540NR, line 17) **1** _____

2 Amount You Owe. (Form 540, line 67; Form 540 2EZ, line 25; Long Form 540NR, line 75; or Short Form 540NR, line 75) **2** _____

Part II Return Payment Information (Due 4/15/05)

3 Electronic Funds Withdrawal Amount _____

4 Withdrawal Date (MM/DD/YYYY) _____

Part III Scheduled Estimated Tax Payments for Taxable Year 2005 These are not installments of the current amount you owe.

	First Payment Due 4/15/05	Second Payment Due 6/15/05	Third Payment Due 9/15/05	Fourth Payment Due 1/17/06
5 Amount				
6 Withdrawal Date				

Part IV Banking Information

7 Routing number _____

8 Account number _____

9 Type of account: ☐ Checking ☐ Savings

General Information

Form FTB 8455 is a summary of electronic funds withdrawal requests you scheduled with your e-file return. This form does not serve as proof of filing or proof of payment. Your proof of filing is the acknowledgement containing the date we accepted your return and your declaration control number (DCN). Your proof of payment is your banking records.

Be sure to check your banking information before transmitting your return. FTB is not responsible when a financial institution rejects an electronic funds withdrawal transaction. If the rejection is due to an error in the routing number or account number, we will send you a notice that may include penalties and interest.

To cancel your return payment or an estimated tax payment, you must call the e-Programs Customer Service Unit at (916) 845-0353 at least two working days before the scheduled date of the payment.

If you cancel a payment, you are still liable for any amount you owe. Make your payments by the due dates above to avoid a late payment penalty. For additional payment options, visit our Website at www.ftb.ca.gov and search for: **Payment Options**.

KEEP THIS FORM IN YOUR RECORDS – DO NOT MAIL TO FTB

3.1 General Information

Beginning with returns filed for taxable year 2004, we will accept electronic signatures for e-filed returns. We offer the same PIN methods as the IRS: the Self-Select PIN method, the Practitioner PIN method, and the ERO PIN.

All signature methods, including pen-on-paper using form FTB 8453, will be accepted for all California e-file return types (Forms 540, 540 2EZ, and 540NR Long and Short) throughout the duration of the e-file season.

Reminder: The taxpayer must be allowed to review their completed tax return before using any of the signature options. Also, the return must be signed before you transmit it to the FTB.

a. Practitioner PIN Method (form FTB 8879)

The Practitioner PIN method is an option only available for taxpayers who use an ERO to e-file their return. To sign using this method, the taxpayer(s) must:

- Review the appropriate jurat/disclosure statements for their filing situation.
- Select a PIN consisting of any five numbers (except all zeros).
- Review and sign the California e-file Signature Authorization (FTB 8879).

When taxpayers are married filing jointly, each taxpayer must complete these steps.

By signing form FTB 8879, the taxpayer(s) give you one-time authorization to enter their PIN for their e-file return. As the ERO, you must also sign form FTB 8879. For more information about form FTB 8879, go to Section 2.6.

You must enter the taxpayer(s) PIN(s) as instructed on form FTB 8879 and sign the return using the ERO PIN.

NOTE: The shared secret is generally not required when using this method. **Exception:** On a return where the taxpayers are married filing jointly **and one** of the taxpayers chooses to enter their own PIN on your computer, that taxpayer must enter his or her shared secret. Refer to Section 3.1b for more information about the shared secret.

b. Self-Select PIN Method

The Self-Select PIN method is an option for taxpayers who enter their own electronic signature on the e-file return. To sign using this method, the taxpayer(s) must have access to your computer to do the following:

- Review the appropriate jurat/disclosure statements for their filing situation.
- Enter a PIN consisting of any five numbers (except all zeros).
- Enter a shared secret known to the FTB.

When taxpayers are married filing jointly, each taxpayer must complete these steps.

For California returns, the shared secret is the California AGI from the taxpayer's 2003 original California individual income tax return (do not use values from an amended or modified return):

- Form 540 – Line 17
- Form 540A – Line 14
- Form 540 2EZ – Line 13
- Form 540NR – Line 21 (both long and short forms)

If the California AGI is a negative amount, be sure the taxpayer enters the amount as a negative value. If the value is not within \$1 of our records, we will reject the return.

If taxpayers filed a joint return for 2003 and file separately for 2004, both will enter the same California AGI from the 2003 return. Do not divide the AGI between the taxpayers.

If taxpayers filed separate returns for 2003 and file jointly for 2004, they will each enter the California AGI from their respective returns. Do not combine the AGI from the two returns.

If your client signs using this method, you must sign the return electronically using the ERO PIN.

c. The ERO PIN

You must use the ERO PIN when your client uses either the Self-Select PIN or Practitioner PIN method to electronically sign their e-file return.

The ERO PIN is made up of two components:

1. The ERO's six-digit electronic filer identification number (EFIN).
2. Any five numbers (except all zeros).

d. Differences between the IRS & FTB e-Signature Programs

We follow the IRS electronic signature specifications to the extent that they apply to our e-file Program. Key differences include:

- **Shared secret** – We require the original California AGI, rather than the federal AGI.
- **Prior-year nonresidents** – Taxpayers who filed a Form 540NR for taxable year 2003 may use any of the electronic signature methods.
- **Prior-year non-filers** – Taxpayers who did not file (or did not need to file) a 2003 California income tax return **cannot sign using the Self-Select PIN method**. These taxpayers must sign the *California e-file Return Authorization* (FTB 8453 or 8453-OL) or use the Practitioner PIN method.
- **Extension of time to file** – We offer an automatic six-month extension of time to file California income tax returns. No form or signature is required.
- **Returns filed after cut-off** – Taxpayers who filed a 2003 California tax return after November 15, 2004 cannot sign their 2004 California tax return using the Self-Select PIN method.

e. Summary of Signature Options

The following chart shows the taxpayer's and ERO's responsibilities when using each of the signature options.

	Practitioner PIN	Self-Select PIN	Form FTB 8453
Taxpayer must:	<ul style="list-style-type: none">• Review and sign form FTB 8879.	<ul style="list-style-type: none">• Enter their PIN on your computer.• Provide their shared secret (prior-year California AGI).	<ul style="list-style-type: none">• Review, sign & retain form FTB 8453.
ERO must:	<ul style="list-style-type: none">• Review, sign & retain form FTB 8879.• Enter your client's PIN as shown on form FTB 8879.• Enter your ERO PIN.	<ul style="list-style-type: none">• Allow the taxpayer access to your computer.• Enter your ERO PIN.	<ul style="list-style-type: none">• Review, sign & retain form FTB 8453.
Notes	Shared secret is generally not required.*	No paper forms required.	No shared secret or form FTB 8879 required.

* If, on a joint return, one taxpayer chooses to enter his or her own PIN and the other authorizes you to enter a PIN for him or her, the first taxpayer must also enter a shared secret.

3.2 Taxpayer Eligibility Requirements

Practitioner PIN: All taxpayers are eligible to sign electronically using the Practitioner PIN method, provided the ERO follows the fraud prevention procedures described in FTB Pubs 1345 and 1345A.

Self-Select PIN Method: Only taxpayers who filed a 2003 California income tax return (Form 540, 540A, 540 2EZ, 540NR, or TeleFile) on or before November 15, 2004 are eligible to use the Self-Select PIN method.

- If a taxpayer did not file a 2003 California return, or was not required to file a 2003 California return, they may still e-file by signing the *California e-file Return Authorization* (FTB 8453 or 8453-OL) or by using the Practitioner PIN method.

3.3 e-Signature Error Codes

The following error codes are specific to the new e-Signature options. You can also find them in Section 8 (Error Code Descriptions). **Note: The bold underlined error codes** indicate potential software errors. If you receive one of these error codes please contact your software provider for assistance.

- 660** ATH All self-prepared (online) returns must contain an Authentication (ATH) Record.
- 664** ATH When the Transmission Type Code (Field 0170) of the TRANA Record is equal to "O", then the PIN Type Code (Field 0008) must equal either "O" or "Blank".
- 666** ATH When the Transmission Type Code (Field 0170) of the TRANA Record is blank, the PIN Type Code (Field 0008) must equal "P", "S", or "Blank".
- 668** ATH When the Transmission Type Code (Field 0170) of the TRANA Record is "Blank" AND the PIN Type Code (Field 0008) is "Blank", the Jurat/Disclosure Code (Field 0045) must be blank.
- 670** ATH When the PIN Type Code (Field 0008) is equal to "S", the following fields must be present:
- Taxpayer Prior Year Adjusted Gross Income (Field 0020),
 - Taxpayer Signature (Field 0025),
 - Taxpayer Signature Date (Field 0040),
 - Jurat/Disclosure Code (Field 0045),
 - PIN Authorization Code (Field 0050), and
 - ERO EFIN/PIN (Field 0060).

Exception: When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), the Taxpayer Date of Death (Field 0015) is significant, and the Spouse Date of Death (Field 0022) is "NOT" significant on the Tax Return, only the following fields are required on the Authentication Record:

- Spouse Prior Year AGI (Field 0030),
- Spouse Signature (Field 0035),
- Taxpayer Signature Date (Field 0040),
- Jurat/Disclosure Code (Field 0045),
- PIN Authorization Code (Field 0050), and
- ERO EFIN/PIN (Field 0060).

671 ATH When the PIN Type Code (Field 0008) is equal to "S" and Filing Status (Field 0065) is "2" (Married Filing Jointly), then the following fields must be present:

- Spouse Prior Year Adjusted Gross Income (Field 0030)
- Spouse Signature (Field 0035).

Exception: When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), and the Spouse Date of Death (Field 0022) is significant and the Taxpayer Date of Death (Field 0015) is "NOT" significant on the Tax Return or BOTH date of death fields are significant, only the following fields are required on the Authentication Record:

- Taxpayer Prior Year Adjusted Gross Income (Field 0020),
- Taxpayer Signature (Field 0025),
- Taxpayer Signature Date (Field 0040),
- Jurat/Disclosure Code (Field 0045),
- PIN Authorization Code (Field 0050), and
- ERO EFIN/PIN (Field 0060).

672 ATH When the PIN Type Code (Field 0008) is equal to "O", the ERO EFIN/PIN (Field 0060) cannot be present.

673 ATH For Online Returns only, when the PIN Type Code (Field 0008) is blank (No PIN used), the Jurat/Disclosure Code (Field 0045) must equal "B". (Note: Form FTB 8453-OL is required.)

674 ATH The Taxpayer Signature (Field 0025) on the Authentication Record must match the Taxpayer Signature (Field 0550) on the tax return. Both may be blank.

The Spouse Signature (Field 0035) on the Authentication Record must match the Spouse Signature (Field 0560) on the tax return. Both may be blank.

675 ATH The Taxpayer Signature (Field 0025) must be five digits and cannot equal **00000**.

The Spouse Signature (Field 0035) must be five digits and cannot equal **00000**.

676 ATH When the PIN Type Code (Field 0008) is "Blank", the PIN Authorization Code (Field 0050) must be "Blank" AND the following fields cannot be present:

- Taxpayer Prior Year AGI (Field 0020)
- Taxpayer Signature (Field 0025)
- Spouse Prior Year AGI (Field 0030)
- Spouse Signature (Field 0035)
- Taxpayer Signature Date (Field 0040)
- ERO EFIN/PIN (Field 0060)

679 ATH When the Taxpayer Prior Year Adjusted Gross Income (Field 0020) is present, the amount must match the Taxpayer's Prior Year Adjusted Gross Income in FTB's Records.

680 ATH When the Spouse Prior Year Adjusted Gross Income (Field 0030) is present, the amount must match the Spouse's Prior Year Adjusted Gross Income in FTB's records.

681 ATH When the PIN Type Code (Field 0008) is equal to "O", the following fields must be present:

- Taxpayer Prior Year Adjusted Gross Income (Field 0020),
- Taxpayer Signature (Field 0025),
- Taxpayer Signature Date (Field 0040),
- Jurat/Disclosure Code (Field 0045), and
- PIN Authorization Code (Field 0050).

Exception: When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), AND the Taxpayer Date of Death (Field 0015) is significant and the Spouse Date of Death (Field 0022) is "NOT" significant on the Tax Return, the following fields must be present:

- Spouse Prior Year Adjusted Gross Income (Field 0030),
- Spouse Signature (Field 0035),
- Taxpayer Signature Date (Field 0040),
- Jurat/Disclosure Code (Field 0045), and
- PIN Authorization Code (Field 0050).

682 ATH When the PIN Type Code (Field 0008) is equal to "O" and Filing Status (Field 0065) is "2" (Married Filing Jointly), then the following fields must be present:

- Spouse Prior Year Adjusted Gross Income (Field 0030) and
- Spouse Signature (Field 0035).

Exception: When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), and the Spouse Date of Death (Field 0022) is significant and the Taxpayer Date of Death (Field 0015) is "NOT" significant on the Tax Return or BOTH date of death fields are significant, only the following fields must be present:

- Taxpayer Prior Year Adjusted Gross Income (Field 0020),
- Taxpayer Signature (Field 0025),
- Taxpayer Signature Date (Field 0040),
- Jurat/Disclosure Code (Field 0045), and
- PIN Authorization Code (Field 0050).

- 683** ATH When the ERO EFIN/PIN (Field 0060) is present, the first six numerals must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN).
- 684 ATH The last five numerals of the ERO EFIN/PIN (Field 0060) cannot equal **00000**.
- 686 ATH The Taxpayer on this return is ineligible to participate in the Self-Select PIN program. Our records indicate the taxpayer did not file a prior year individual income tax return and does not have a shared secret (Prior Year California Adjusted Gross Income [AGI]). They may still e-file by signing a California e-file Return Authorization Form (FTB 8453-OL).
- 687 ATH The Spouse on this return is ineligible to participate in the Self-Select PIN program. Our records show the spouse did not file a prior year individual income tax return and does not have a shared secret (Prior Year California Adjusted Gross Income [AGI]). They may still e-file by signing a California e-file Return Authorization Form (FTB 8453-OL).
- 689 ATH The year of Taxpayer Signature Date (Field 0040) must equal current processing year.
- 694** ATH When the PIN Type Code (Field 0008) is equal to "S", the Jurat/Disclosure Code (Field 0045) must equal "C". (Note: Shared secret is required.)
- 695** ATH When the PIN Type Code (Field 0008) is equal to "P", the Jurat/Disclosure Code (Field 0045) must equal "D". (Note: Form FTB 8879 is required.)
- 696** ATH When the PIN Type Code (Field 0008) is equal to "O", the Jurat/Disclosure Code (Field 0045) must equal "A". (Note: Shared secret is required.)

697 ATH When the PIN Type Code (Field 0008) is equal to "P", the following fields must be present:

- Taxpayer Signature (Field 0025),
- Taxpayer Signature Date (Field 0040),
- Jurat/Disclosure Code (Field 0045),
- PIN Authorization Code (Field 0050), and
- ERO EFIN/PIN (Field 0060).

Exception: When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), and the Taxpayer Date of Death (Field 0015) is significant and the Spouse Date of Death (Field 0022) is "NOT" significant on the Tax Return, only the following fields are required on the Authentication Record:

- Spouse Signature (Field 0035),
- Taxpayer Signature Date (Field 0040),
- Jurat/Disclosure Code (Field 0045),
- PIN Authorization Code (Field 0050), and
- ERO EFIN/PIN (Field 0060).

698 ATH When the PIN Type Code (Field 0008) is equal to "P" and Filing Status (Field 0065) is "2" (Married Filing Jointly), then the Spouse Signature (Field 0035) must be present.

Exception: When the Filing Status (Field 0065) equals "2" (Married Filing Jointly) and the Spouse Date of Death (Field 0022) is significant and the Taxpayer Date of Death (Field 0015) is "NOT" significant on the tax return or BOTH date of death fields are significant, only the following fields are required on the Authentication Record:

- Taxpayer Signature (Field 0025),
- Taxpayer Signature Date (Field 0040),
- Jurat/Disclosure Code (Field 0045),
- PIN Authorization Code (Field 0050), and
- ERO EFIN/PIN (Field 0060).

699 ATH When the PIN Type Code (Field 0008) is equal to "P", the following fields must NOT be present:

- Taxpayer Prior Year Adjusted Gross Income (Field 0020)
- Spouse Prior Year Adjusted Gross Income (Field 0030)

3.4 e-Signature FAQs

1. Why is FTB adding electronic signature options?

The new electronic signature options make our signature processes more consistent with those of the IRS. This means streamlined processes for you and less confusion for your clients.

2. What is the *California e-file Signature Authorization* (form FTB 8879)?

This form allows you to enter your client's PIN without the need for your client to be present. Your client signs this form after reviewing their return and you can then enter your client's PIN as the signature for the tax return. This form can also be used when the shared secret is not known or is unavailable.

3. Do I need to use form FTB 8879 for every return I e-file?

No. Use form FTB 8879 when your client (or your client's spouse) is unavailable to personally enter his or her PIN or when the shared secret is not known or is unavailable.

4. When does the taxpayer sign form FTB 8879?

Form FTB 8879 must be signed after the return is prepared, but before it is e-filed. Your client must have the opportunity to review his or her return and sign form FTB 8879 before you send the return to the FTB.

5. Can the taxpayer give me their PIN verbally?

No. Taxpayers must either personally enter their PIN or complete form FTB 8879 to authorize you to enter their PIN for them.

6. Can my client fax me the signed form FTB 8879?

Yes.

7. Am I required to give my clients a copy of form FTB 8879?

No. You are required to keep a copy of form FTB 8879 for four years. However, you must provide a copy to your clients upon request.

8. Do I have to store a paper copy of form FTB 8879?

No. You can scan and store the signed FTB 8879 electronically.

9. Is the shared secret required when using form FTB 8879?

No. As with the IRS, the shared secret is only required when the taxpayer enters his or her own self-select PIN. (Exception: If, on a joint return, one taxpayer chooses to enter his or her own PIN and the other authorizes you to enter a PIN for him or her, the first taxpayer must also enter their shared secret.)

10. What shared secret will taxpayers need to enter?

The California AGI from his or her previous year tax return.

11. If the taxpayer uses the Self-Select PIN option, am I also required to use a PIN?

Yes. The ERO PIN process must be used for professionally prepared returns if the taxpayer elects to use any electronic signature option.

12. Will I get more rejects if my clients use the e-signature options?

Possibly. When the taxpayer uses the Self-Select PIN option, we will validate the shared secret (California AGI). If the secret does not match our records, then the return will be rejected.

Section 4 Entity Entry Instructions

Use these guidelines for entering name and address information for California e-file returns. In some instances, our guidelines differ from those used by the IRS.

General Instructions

- Do not use punctuation or symbols, unless specifically allowed.
Note: The only symbols allowed in the entity portion of the return are a slash and a hyphen (dash). If a fraction is part of the street address, enter a forward slash (/).

Name Fields

- Never include spaces in the following three fields:
 - Name Control
 - Taxpayer First Name
 - Spouse First Name
- Do not include titles or ranks such as DR, MD, ENSIGN, and SGT, etc.
- Use Roman numerals (I, II, IV) for numeric suffixes in the Last Name field.
- Never space in the Last Name field, except when including JR, SR, II, etc.

Address Fields

- Use Standard Abbreviations, as shown in Section 5, for the suffix of the street name.
- Enter "PMB" followed by the box number in the Additional Address field if the taxpayer has a Personal Mail Box. If the Additional Address field has other information, enter the PMB at the end of the Street Address field. Never truncate PMB information.
- Do not enter the apartment number or letter in the Street Address field or Additional Address field (Field 0052). Enter the apartment number or letter only in the Apartment Number field (Field 0054). Do not include the identifier (Apartment, Apt, Suite, Ste, #, etc.).
- Enter supplemental information, such as "Care of" name or business name, in the Additional Address field, omitting the words "c/o" and "ATTN:".
- Enter "APO" or "FPO" in the first three positions of the City field for Military addresses. Do not enter the name of the city. Enter the two-digit state code in the State field (See Standard State Abbreviations and ZIP Code Ranges).
- Use the standard two-digit abbreviation for the state or U.S. possession in the State field (Refer to Section 6).
- Apply standard abbreviations if the address exceeds the field length. If it is still too long, truncate the address.

Foreign Addresses

- Do not make an entry in the State or ZIP Code fields.
- Use specific foreign address rules:
 - For Hong Kong, enter "Hong Kong" in the City field and "China" in the Country field.
 - For Singapore, enter "Singapore" in both the City and Country fields.
 - For Baja California, enter "Mexico" in the Country field.
 - For Canada, enter "Canada" in the country field, followed by the province abbreviation. (See Standard State Abbreviations for acceptable Canadian province abbreviations.) Also,
 - Truncate the city entry after 12 positions, including spaces.

Section 5 Standard Abbreviations

Use the following abbreviations for the singular or plural form of these words.

Name	ABBR	Name	ABBR	Name	ABBR
Air Force Base	AFB	Fort	FT	Point	PT
America(n)	AMER	Freeway	FWY	Post Office	PO
And/&	/	Garden	GDN	Presidio	PRES
Annex	ANX	Gateway	GTWY	Private Mail Box	PMB
Apartment/Apartamen	APT	Grove	GRV	Ranch/Rancho	RNCH
Associates/Association	ASSOC	Headquarters	HQ	River	RIV
Avenue/Avenida	AV	Heights	HTS	Road	RD
Bank	BK	Highland	HGLD	Room	RM
Battalion	BTN	Highway	HWY	Rural Route	RR
Battery	BTRY	Hospital	HOSP	Saint/Sainte	ST
Beach	BCH	Hotel	HTL	San/Santo	SN
Boulevard	BL	Incorporated	INC	School	SCH
Box	BX	Industry	IND	Service	SERV
Branch	BR	International	INTL	South *	S
Broadway	BRDWAY	Island/Isle	IS	Southeast *	SE
Building	BLDG	Junction	JCT	Southwest *	SW
California	CALIF	Lake	LK	Space	SP
Caminita	CMNTA	Lane	LN	Space Flight	SFC
Caminito	CMNTO	Lodge	LDG	Spring	SPG
Camino	CMNO	Loop	LP	Squadron	SQD
Canyon	CYN	Lower	LWR	Square	SQ
Causeway	CSWY	Management	MGMT	Station	STA
Center	CTR	Manor	MNR	Street	ST
Central	CTL	Martin Luther	M L	Suite	STE
Circle	CIR	King (JR)	KING	Terminal	TERM
City	CY	Medical	MED	Terrace	TER
Coast	CST	Memorial	MEM	Track	TRAK
College	CLG	Mission	MSN	Trail	TRL
Community	COMM	Mobile	MBL	Trailer	TRLR
Commonwealth	CMNWLT	Motel	MTL	Trust	TR
Company	CO	Mount	MT	Unit/Union	UN
Convalescent	CONV	Mountain	MTN	University	UNIV
Corporation	CORP	National	NAT	Upper	UPR
Country	CNTRY	Naval	NAV	Valley	VLV
County	CNTY	Naval Air Base	NAB	Verdes	VRD
Court	CT	Naval Air Station	NAS	View	VW
Crossing	XING	North *	N	Villa/Ville	VL
Department	DEPT	Northeast *	NE	Village	VLG
Division/Divide	DV	Northwest *	NW	Vista	VIS
Drive	DR	Number/#	NO	Walk	WK
East *	E	Pacific	PAC	Walkway	WKWY
Estate	EST	Park	PK	Way	WY
Expressway	EXPY	Parkway	PKY	West *	W
Flat	FLT	Place	PL		
Floor	FL	Plaza	PLZ		

Section 6 Standard State Abbreviations and ZIP Code Ranges

<u>State</u>	<u>ABBR</u>	<u>ZIP Code</u>	<u>State</u>	<u>ABBR</u>	<u>ZIP Code</u>
Alabama	AL	350-369	Utah	UT	840-847
Alaska	AK	995-999	Vermont	VT	050-059
Arizona	AZ	850-865	Virginia	VA	200-246
Arkansas	AR	716-729	Washington	WA	980-994
California	CA	900-966	West Virginia	WV	247-268
Colorado	CO	800-816	Wisconsin	WI	530-549
Connecticut	CT	060-069	Wyoming	WY	820-831
Delaware	DE	197-199			
District of Columbia	DC	200-205			
Florida	FL	320-349			
Georgia	GA	300-319			
Hawaii	HI	967-968			
Idaho	ID	832-838			
Illinois	IL	600-629			
Indiana	IN	460-479			
Iowa	IA	500-528			
Kansas	KS	660-679			
Kentucky	KY	400-427			
Louisiana	LA	700-714			
Maine	ME	039-049			
Maryland	MD	206-219			
Massachusetts	MA	010-027			
Michigan	MI	480-499			
Minnesota	MN	550-567			
Mississippi	MS	386-397			
Missouri	MO	630-658			
Montana	MT	590-599			
Nebraska	NE	680-693			
Nevada	NV	889-898			
New Hampshire	NH	030-038			
New Jersey	NJ	070-089			
New Mexico	NM	870-884			
New York	NY	004-149			
North Carolina	NC	270-289			
North Dakota	ND	580-588			
Ohio	OH	430-459			
Oklahoma	OK	730-749			
Oregon	OR	970-979			
Pennsylvania	PA	150-196			
Rhode Island	RI	028-029			
South Carolina	SC	290-299			
South Dakota	SD	570-577			
Tennessee	TN	370-385			
Texas	TX	750-799			

Section 7 Error Form Record Numbers

Use the record numbers on this page to identify the form or schedule that has an error code.

Record Number	Form or Schedule	Record Number	Form or Schedule
01	Form 540/ Long Form 540NR/Short Form 540NR/ Form 540 2EZ	32	Form FTB 3546
02	Form W-2	33	Form FTB 3547
03	Form W-2G	34	Form FTB 3548
04	Form 1099-R	35	Form FTB 3553
08	Schedule CA (540)/(540NR)	36	Form FTB 3800
09	Schedule D (540)/(540NR)	37	Form FTB 3801
10	Schedule D-1	38	Form FTB 3801-CR
11	Schedule G-1	39	Form FTB 3803
12	Schedule HOH/Form FTB 4803e	42	Form FTB 3805E
13	Schedule P (540)/(540NR)	43	Form FTB 3805P
14	Schedule R	45	Form FTB 3805V
15	Schedule S	46	Form FTB 3805Z
16	Form FTB 592-B	47	Form FTB 3806
17	Form FTB 593-B	48	Form FTB 3807
18	Form FTB 3501	49	Form FTB 3808
19	Form FTB 3503	50	Form FTB 3809
20	Form FTB 3504	51	Form FTB 3885A
21	Form FTB 3505	57	Form FTB 5805
22	Form FTB 3506	58	Form FTB 5805F
23	Form FTB 3507	59	Form FTB 5870A
24	Form FTB 3508	60	Form FTB 594
25	Form FTB 3510	70	STCGL
26	Form FTB 3521	71	LTCGL
27	Form FTB 3523	75	ATH Record
28	Form FTB 3526	81	TRANA
30	Form FTB 3535	82	TRANB
31	Form FTB 3540	83	RECAP
		96	Statement Number (1-80)
		97	IRS Records
		99	Summary

Added: 60 – FTB 594; 75 – ATH (Authentication) Record

Modified: Changed FTB 597 to FTB 593-B; 21 – Form not in use for 2004 taxable year

7.1 Top Error Codes

Each Acknowledgment (ACK) File contains specific information to help you determine where an error occurred. It includes data defining the form, the page number for multi-page entries, the field sequence number, and the error code for up to 99 errors on each rejected return.

Most software packages also provide explanations of the error codes.

To help you avoid rejected returns, review the following list of the top error codes identified by us during the 2004 processing year (taxable year 2003). See Section 8, Error Code Descriptions, for detailed information.

Code	Description
243	Form FTB 3506 does not have all required entries present. <i>Tip: Make sure the following entries are present on the form:</i> <ul style="list-style-type: none">▪ Name, address, telephone number, and SSN/EIN of Care Provider.▪ Address where care was provided.▪ Qualifying Person's Name, SSN, and Date of Birth
521	Form W-2 withholdings does not equal the amount shown on the return. <i>Tip: Compare the amount of withholding on the return to the total of the amounts shown on the Forms W-2. The amounts should match.</i>
530	Form W-2 wages does not equal the amount shown on the return. <i>Tip: Compare the amount of wages on the return to the total of the amounts shown on the Forms W-2. The amounts should match.</i>
900/902/903	Taxpayer SSN/DCN/ Spouse SSN/DCN previously used on e-filed return. <i>Tip: To avoid sending duplicate, do not retransmit an accepted state return when re-transmitting a corrected federal return.</i>
123	W-2 required information is missing. <i>Tip: Compare printed Form W-2 to the electronic entries for Form W-2.</i>

Reminders

- For one or a few rejected returns, do not retransmit the entire transmission file. Just retransmit the corrected returns.
- To avoid sending duplicate returns (error codes 145, 900, 902, and 903), do not retransmit an accepted state return when retransmitting a corrected federal return.
- Please check the error codes and confirm that the corrections made are to the correct federal or state forms.
- California is not a Fed/State e-file participant. Therefore, send two separate transmissions: one to IRS and one to FTB.
- If you transmit a return with an incorrect SSN, and we send you an accepted acknowledgement for the return, **DO NOT** correct the SSN and retransmit the return. Call our Tax Practitioner Services Hotline at (916) 845-7057, for correction.

Section 8 Error Code Descriptions

Note: The **bold underlined error codes** indicate potential software errors. If you receive one of these error codes, please contact your software provider for assistance.

002		There is an error with the <u>Date</u> . Date fields with a length of six positions should have six numeric characters in YYYYMM format (for example: 200404) and Date fields with a length of eight positions should have eight numeric characters in YYYYMMDD format (for example: 20040415).
<u>005</u>		<p>There can be no more than 2 statement page records with a return.</p> <p>Statement Records do not have to be consecutive but must be in ascending sequence (i.e., 1, 2, 4, 5, 6, 8).</p> <p>For each statement, LN01, LN02, and LN03 must be present and all line numbers must be in ascending numeric sequence.</p> <p>The fields on a statement record must be in the same format and sequence as they appear in the record layouts. Enter only one group of related fields per Statement Line (LN) Record. Statement references in the tax return must be in ascending numeric sequence.</p>
008	540/NR	There is a maximum of 5,000 STCGL and 5,000 LTCGL records allowed for each federal return (maximum 10,000 combined total).
<u>013</u>		All fields must contain the type of data specified in the "Type" column of the Record Layouts. Make sure the characters match the field type (alpha, numeric, or alphanumeric).
016	540/NR/ NRS/2EZ	<p>There is an error with the <u>ZIP Code</u> information in the "Name and Address" section of your return. The ZIP Code (Field 0059):</p> <ul style="list-style-type: none">• Must be within the valid range of ZIP Codes listed for the state you indicated.• Cannot end in "00" (with the exception of 20500, White House ZIP Code).• Cannot have spaces, dashes, punctuation, or symbols. You may contact your local Post Office for the appropriate ZIP Code.
019	540/NR/ NRS/2EZ	There is an error with your bank's <u>Routing Number</u> or your <u>Account Number</u> in the "Direct Deposit" section of your return. Your bank's Routing Number (Field 0700) and your Account Number (Field 0730) can be found at the bottom left corner of your check OR you may contact your bank for this information. Please make sure the Routing Number has nine (9) numeric digits. The first two positions must be 01 through 12 or 21 through 32. Make sure the Account Number is alphanumeric (i.e., numerals, alphas, and hyphens only), has no leading spaces and does not equal all zeros. If you indicated a Routing Number and an Account Number, either the Checking Account (Field 0710) OR the Savings Account box (Field 0720) must be marked with an "X".

Section 8 Error Code Descriptions (continued)

022	540/NR/ NRS/2EZ	There is an error with the State information in the "Name and Address" section of your return. Please make sure the State (Field 0058) information you provided is alpha and consistent with the standard state abbreviations issued by the Postal Service. You may want to call a Post Office near you for assistance.
023	540/NR/ NRS/2EZ	There is an error with the <u>City</u> information, in the "Name and Address" section of your return. Please make sure the City (Field 0056): <ul style="list-style-type: none">• Is present.• Does not have any leading spaces.• Does not have any special characters.• Has at least three characters.
<u>027</u>	SUM	The Electronic Return Originator Name (Field 0010) must be present. EFIN of Originator (Field 0020) must be present and equal to EFIN of Originator of the return.
<u>029</u>	540/NR/ NRS/2EZ	The EFIN of the Originator of the return record is not recognized as an Authorized e-file Provider by FTB.
<u>033</u>		Fields on a record must not be longer than specified in the California Record Layouts.
<u>035</u>		Field Numbers for each record must be in ascending order and valid for that record (i.e., 0010, 0020, 0021, 0030 etc).
<u>045</u>	540/NR/ NRS/2EZ	Invalid Record ID on the incoming record. The format and content of the Record ID, which begins each type of record, must be exactly as required in the e-file specifications.
<u>050</u>		The only valid entry in a Required Statement field (identified with an "@" beside the Field Number in the Record Layout) is the statement reference, "STMbnn".
<u>051</u>		Any statement references ("STMbnn") occurring in a data field must have a corresponding statement record. Reference each statement only once.
<u>053</u>		The number of statement records cannot exceed the number of statement references.
105	540/NR/ NRS/2EZ	There is an error with the <u>Direct Deposit of Refund</u> information. To request a Direct Deposit of your Refund, you must provide: <ul style="list-style-type: none">• A Routing Number (Field 0700), <u>and</u>• An Account Number (Field 0730). The DDR/EFW indicator (Field 0466) must be "DDR". The amount of your refund must be greater than \$0.

Section 8 Error Code Descriptions (continued)

106	540/NR/ NRS/2EZ	<p>There is an error with the <u>Electronic Funds Withdrawal Date</u> information. Please make sure you indicated the Electronic Funds Withdrawal Date (Field 0468) from your bank account between 1/14/05 and 10/17/05. If you want to avoid late penalties and interest, you must indicate an Electronic Funds Withdrawal date on or before 4/15/05.</p>
107	540/NR/ NRS/2EZ	<p>There is an error with the <u>Amount</u> and the <u>Date</u> of your Electronic Funds Withdrawal request. To elect Electronic Funds Withdrawal, all of the following must be present:</p> <ul style="list-style-type: none">• Amount (Field 0467)• Date (Field 0468)• Bank Routing Number (Field 0700)• Account Number (Field 0730) <p>The DDR/EFW indicator (Field 0466) must be “EFW”.</p> <p>The amount you owe must be greater than \$0.</p> <p>The EFW Amount (Field 0467) must be greater than \$0.</p>
110	540/NR/ NRS/2EZ	<p>There is an error with the <u>Amount</u> and the <u>Date</u> of your request for Estimated Tax Payments Withdrawal. To elect Electronic Funds Withdrawal of your Estimated Tax Payments, all of the following fields must be present:</p> <ul style="list-style-type: none">• Amount (Fields 0800, 0820, 0840, and/or 0860)• Date (Fields 0810, 0830, 0850, and/or 0870)• Bank Routing Number (Field 0700)• Account Number (Field 0730) <p>All dates must be on or before 1/16/06.</p>
123	W-2	<p>There is an error with your <u>W-2</u> information. Please make sure the following information is present:</p> <ul style="list-style-type: none">• Employer Name (Field 0050)• Employer Address (Field 0060)• Employer City, State and ZIP Code (W-2 Fields 0070, 0073, 0075)• Employee Name (W-2 Field 0090)• Employee Address (W-2 Field 0100, 0105)• Employee City, State and ZIP Code (W-2 Fields 0110, 0113, 0115)• Wages (W-2 Field 0120) <p>Foreign Address Exception: If Employer State (Field 0073) is equal to “.”, then Employer ZIP Code (Field 0075) can be blank. If Employee City (Field 0113) is equal to “.”, then Employee ZIP Code (Field 0115) can be blank.</p>

Section 8 Error Code Descriptions (continued)

142 (New)	W-2	If two or more State Wages fields (Fields 0390, 0460, 0515, 0560) have equivalent amounts, then the corresponding two or more State Name Fields (Fields 0370, 0440, 0490, 0540) for those amounts cannot be "CA".
145	540/NR/ NRS/2EZ	The e-file system has identified your return as being a duplicate of a previously accepted return.
<u>151</u>	SUM	Number of Logical Records in Return (Field 0040) must equal the total logical record count computed by FTB.
<u>152</u>	SUM	Number of Forms W-2 (Field 0050) must equal the number of Forms W-2 computed by FTB.
<u>153</u>	SUM	Number of Forms W-2G (Field 0060) must equal the number of Forms W-2G computed by FTB.
<u>154</u>	SUM	Number of Forms 1099-R (Field 0070) must equal the number of Forms 1099-R computed by FTB.
<u>155</u>	SUM	Number of Schedule Records (Field 0080) must equal the number of schedule records (SCH) computed by FTB. This is a count of all state schedules and federal schedules.
<u>156</u>	SUM	Number of Form Records (Field 0090) must equal the number of form records (FRM) computed by FTB. This is a count of all state forms and federal forms.
<u>157</u>	SUM	Number of Statement Record Lines (Field 0100) must equal the number of statement record lines (STM) computed by FTB. This is a count of all state statements and federal statements.
<u>158</u>	SUM	The California Software ID Number (Field 0230) must be present and must be the Computerized Tax Processor ID (CTPID) of the originating Software Developer.
<u>160</u>	SUM	Number of federal STCGL records (0133) must equal the number of federal STCGL records computed by FTB.
<u>162</u>	SUM	Number of federal STCGL records (0135) must equal the number of federal STCGL records computed by FTB.

Section 8 Error Code Descriptions (continued)

220	540/NR	There is an error with the <u>Child and Dependent Care Expenses Credit</u> claimed (Field 0374). To claim this credit, the <u>Qualifying Person SSN</u> (Field 0371) must be present, or <u>Qualifying Person First Name –1</u> (Field 0250) must contain a statement (“STMbnn”).
225	540/NR	There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Field 0374) on your tax return. To claim this credit, the <u>Federal Credit Amount</u> (Field 0373) must be present on Form 540, Line 44 or Form 540NR, Line 53.
230	540/NR	There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Field 0374). To claim this credit, FTB 3506 must be present.
235	540/NR	There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Field 0374). To claim this credit, <u>Federal AGI</u> (540/540NR Field 0205) must not exceed \$100,000.
240	540/NR	There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Field 0374). To claim this credit, if only one <u>Qualifying Person SSN</u> (Field 0371) is present, the Child and Dependent Care Expenses Credit must not exceed \$525. If two <u>Qualifying Person SSNs</u> (Field 0371 and Field 0372) are present, Child and Dependent Care Expenses Credit must not exceed \$1,050.
243	3506	<p>There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Form FTB 3506). To claim this credit the following entries must be present on the form FTB 3506:</p> <ul style="list-style-type: none">• Name of Care Provider (Field 0090)• Care Provider’s Street Address (Field 0110)• Care Provider’s City, State and ZIP Code (Field 0120)• Care Provider’s SSN/EIN (Field 0130)• Care Provider’s Telephone Number (Field 0150)• Address Where Care Was Provided (Fields 0154, 0156)• Qualifying Person’s First Name (Field 0250)• Qualifying Person’s Last Name (Field 0260)• Qualifying Person’s SSN (Field 0280) or Qualifying Person Died (Field 0285)• Qualifying Person’s Date of Birth (Field 0290) or Disabled Indicator (Field 0295)
244	3506	There is an error with the Child and Dependent Care Expenses Credit (Form FTB 3506). A qualifying individual’s social security number (Fields 0280, 0350, 0410) cannot match the social security number of another qualifying individual on form FTB 3506.

Section 8 Error Code Descriptions (continued)

245	540/NR	There is an error with the Long-Term Care Credit (form FTB 3504). To claim the credit, <u>California AGI</u> (Field 0225) must not exceed \$100,000.
300	540/NR	There is an error with <u>Total Credits</u> on your return. <u>Total Credits</u> (Field 0330) must equal the sum of the individual credit amounts (Fields 0305, 0310, 0315, 0325, and 0327).
303	540/NR	There is an error with <u>Credits Subtotal</u> . Credits Subtotal (Field 0335) must equal <u>Amount from Side 1</u> (Field 0300), <i>minus</i> <u>Total Credits</u> (Field 0330) <i>plus</i> Deferred Tax (Field 0332).
306	540/NR	There is an error with Total Tax. Total Tax must equal the sum of Credits Subtotal (Field 0335), plus AMT (Field 0340), plus Other Taxes (Field 0350).
310	540/NR	There is an error with <u>Total Payments</u> on your return. Total Payments (Field 0375) must equal the sum of: <ul style="list-style-type: none"> • Withholdings (Fields 0360, 0363, 0368), <i>plus</i> • Estimates (Field 0365), <i>plus</i> • Excess CA SDI (Field 0370), <i>plus</i> • Child and Dependent Care Expense Credit (Field 0374).
321	540/NR/ NRS/2EZ	There is an error with <u>Non-Refundable Renter's Credit Amount</u> . If your Filing Status (Field 0065) is Single (1), the amount of <u>Non-Refundable Renter's Credit</u> (Field 0327) cannot exceed \$60.00. If your filing status (Field 0065) is Married Filing Jointly (2), Married Filing Separately (3), Head of Household (4), or Qualifying Widower (5) the amount cannot exceed \$120.00.
400	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e), Question 1. An explanation (Field 0012) must be present if Relationship Code (Field 0010) is "7".
403	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e), Question 2. The Social Security Number (Field 0014), Name (Field 0016) and Age (Field 0018 or 0019) must be present and contain valid data.
406	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e). Questions 3, 4, 6a, and 8 must have a Yes (Fields 0020, 0030, 0124, 0130) or No (Fields 0025, 0035, 0125, 0135) answer present.
409	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e), Question 4. The "From" and "To" dates (Fields 0040 through 0110) must fall within the current taxable year (i.e., 01/01/2004-12/31/2004).

Section 8 Error Code Descriptions (continued)

- 412 4803e There is an error with the information you provided on the Head of Household Schedule (4803e), Question 5. An explanation (Field 0122) must be present if the Reason Qualifying Person Was Not Living With You (Field 0120) is "H".
- 415 4803e There is an error with the information you provided on the Head of Household Schedule (4803e), Question 9. The "From" and "To" dates (Fields 0150 through 0220) must fall within the current taxable year (i.e., 01/01/2004-12/31/2004).
- 508 Your return was rejected because one or more of the following fields listed below **are blank**. Check these fields and provide the missing information.

<u>Form</u>	<u>Field #</u>	<u>Field Name</u>
540/NR/NRS/2EZ	0010	Taxpayer SSN
540/NR/NRS/2EZ	0025	Name Control
540/NR/NRS/2EZ	0030	T/P First Name
540/NR/NRS/2EZ	0032	T/P Last Name
540/NR/NRS/2EZ	0050	Street Address
540/NR/NRS/2EZ	0056	City
540/NR/NRS/2EZ	0058	State (except when Country Field is present)
540/NR/NRS/2EZ	0065	Filing Status

- 509 540/NR/
NRS/2EZ There is an error with the **First Name** information you provided. Your first name (Field 0030) and/or your spouse's first name (Field 0040) cannot have more than 11 characters and cannot have spaces, dashes, punctuation, or symbols. For example:

<u>Not Acceptable</u>	<u>Acceptable</u>
Jo Ann	Joann
Shu-Hueng	Shuhueng
Teresita M.	First Name= Teresita Middle Initial= M

Section 8 Error Code Descriptions (continued)

510 540/NR/
 NRS/2EZ

There is an error with the Street Address (Field 0050) or Apartment Number (Field 0054) in the "Name and Address" section of your return. Make sure your street address begins with a letter or a number and does not have consecutive spaces. The only special character allowed is a slash (/), if a fraction is part of the address. If you have an apartment number, do not enter the apartment number or letter in the "Street Address" field. Enter the apartment number or letter only in the "Apartment Number" field. Do not include identifiers with the apartment number such as, Suite, #, No., Apt., etc.

If your address is longer than the field length allowed after applying the guidelines above and using standard abbreviations, shorten the information like the examples below:

Example: 722 Excelsior Court Southeast
Enter as: 722 Excelsior Ct SE

Example: Loop Road Route 6 Box 3
Enter as: Loop Rd Route 6 Bx 3

Example: 1502 Bremerton Drive #A
Enter as: Street Address: 1502 Bremerton Dr
 Apartment Number: A

There is an error with the Additional Address in the "Name and Address" section of your return. Make sure your additional street address (Field 0052) begins with a letter or a number and does not have consecutive spaces. The only special character allowed is a slash (/), if a fraction is part of the address. If you have an apartment number, do not enter the apartment number or letter in the "Additional Address" (Field 0052). Enter the apartment number or letter only in the "Apartment Number" field (Field 0054). Do not include identifiers with the apartment number such as, Suite, #, No., Apt., etc.

If your address is longer than the field length allowed after applying the guidelines above and using standard abbreviations, shorten your information like the examples below:

Example: P. O. Box 1792 Hawaiian Gardenia Garden Branch

Enter As: Street Address = PO Bx 1792
 Addl Address = Hawaiian Gardenia Gdn Br

Example: 4432 Gateway Park Drive, Room 3C
 California State University

Enter As: Street Address = 4432 Gateway Park Dr
 Addl Address = Calif State Univ
 Apartment Number = 3C

Section 8 Error Code Descriptions (continued)

511	540/NR/ NRS/2EZ	There is an error with your <u>Filing Status</u> (Field 0065) information. If you checked two (2), married filing jointly, then your Spouse's First Name (Field 0040) and your Spouse's Social Security Number (SSN) (Field 0020) must be indicated in the "Name and Address and SSN" section of your return. Please review this section and provide the necessary information.
512	540/NR/ NRS/2EZ	There is an error with your <u>Filing Status</u> (Field 0065) information. If you checked one (1) single, or four (4) head of household, then the Spouse Social Security Number (SSN) (Field 0020) field must be blank.
513	540NRS/2EZ	There is an error with your <u>Filing Status</u> (Field 0065) information. To use the married filing separate status, you must file Form 540 or Long Form 540NR.
514	540/NR/ NRS/2EZ	There is an error with your <u>Filing Status</u> (Field 0065) information. If you checked five (5) qualifying widow(er), you must indicate the year of death (Field 0080) in YYYY format (example: 2003). The year your spouse died cannot be more than two years before the current taxable year.
515	540/NR	<p>There is an error with your <u>Total Exemption Credits</u>. The Total Exemption Credit (Field 0140) indicated must be equal to the sum of:</p> <ul style="list-style-type: none">• Personal Exemption Credit (Field 0091) <i>plus</i>• Blind Exemption Credit (Field 0096) <i>plus</i>• Senior Exemption Credit (Field 0101) <i>plus</i>• Dependent Exemption Credit (Field 0136) <p>Please check your calculation and make the necessary changes.</p>
517	540/NR	There is an error with the <u>Tax Amount</u> (Field 0240) you provided in the "Tax and Credits" section of your return. Please review the California Tax Tables using Taxable Income (Field 0235) and Filing Status (Field 0065) to determine the tax amount.
518	540/NR	<p>There is an error with the information you provided in the "Taxable Income" section of your return.</p> <p>The Taxable Income (Field 0235) must equal the sum of the Federal Adjusted Gross Income (AGI) (Field 0205) <u>minus</u> California Adjustments-Subtractions (Field 0210) <u>plus</u> California Adjustments-Additions (Field 0220) <u>minus</u> Deductions (Field 0230).</p> <p><u>Note:</u> If the Total Adjustments is a negative number, the Taxable Income must equal the sum of Federal AGI <i>plus</i> Total Adjustments minus Deductions.</p>
519	540/NR/ NRS/2EZ	There is an error with <u>Renter's Credit</u> . You do not need to file a return where the only entries are Nonrefundable <u>Renter's Credit</u> (Field 0327) and <u>Refund</u> (Field 0460). Renter's credit is nonrefundable.

Section 8 Error Code Descriptions (continued)

520 540/NR/
NRS/2EZ There is an error with Renter's Credit. The amount of California AGI (Field 0225) must be equal to or less than \$29,955 for filing status 1 or 3, or equal to or less than \$59,910 for filing status 2, 4 or 5 to claim Nonrefundable Renter's Credit (Field 0327).

521 540/NR/
NRS/2EZ There is an error with the Withholdings information in the "Payment" section of your return.

If Withholdings (Field 0360) is present, Form(s) W-2, W-2G, or 1099R, or Field 0357 must be present.

Unless Field 0357 is present, Withholdings on the return must equal the total amounts withheld on all W-2, W-2G and 1099-R forms where:

<u>On Form</u>	<u>"CA" is present in</u>	<u>Withholding Amount Checked</u>
W-2	Field 0370 (State Name 1)	Field 0400
W-2	Field 0440 (State Name 2)	Field 0470
W-2	Field 0490 (State Name 3)	Field 0520
W-2	Field 0540 (State Name 4)	Field 0570
W-2G	Field 0200 (State Name)	Field 0210
1099-R	Field 0246 (State)	Field 0240
1099-R	Field 0286 (State)	Field 0280

Note: For withholding to be recognized as California Withholding, CA must be indicated on Form(s) W-2, W-2G or 1099-R as the state name.

If any of the following forms has a withholding amount, Field 0357 (Withholding From Other Than W-2, W-2G, or 1099-R) MUST be present:

- W-2GU, 1099A, 1099B, 1099C, 1099DIV, 1099G, 1099INT, 1099LTC, 1099MISC, 1099MSA, 1099OID, 1099PATR, 1099Q, 1099S, 1099SSA, 1099RRB

Note: W-2, W-2G and 1099-R are invalid entries for Field 0357 (Withholding From Other Than W-2, W-2G or 1099-R). In addition to the forms listed above, STM is also a valid entry. A statement must be used if withholdings is from multiple forms.

If Withholding From Other Than W-2, W-2G, or 1099-R (Field 0357) is present, the total Withholdings (Field 0360) must be greater than the total amount withheld from all Forms W-2.

Section 8 Error Code Descriptions (continued)

522		<p>The data records of the tax return must be in the following sequence: Return, Form W-2, Form W-2G, Form 1099-R, Schedules, Forms, Statements, IRS Records (if applicable), and Summary.</p> <p>Both pages of multiple page forms must be present unless there is no data on the second page.</p> <p>Schedule records must be in ascending alpha sequence. Form records must be in ascending numeric sequence, see Error Form Record Number.</p> <p>The Schedule Occurrence Number (Field 0005 of the Schedule Record) and the Form Occurrence Number (Field 0005 of the Form Record) must be present and in ascending numeric sequence beginning with 01.</p>
523	540/NR/ NRS/2EZ	<p>There is an error with the information you provided on the "Overpaid Tax or Tax Due" section of your return. The Overpaid Tax Available amount (Field 0390) minus Use Tax (Field 0398), if applicable, and minus Total Contributions (Field 0445) must equal the Refund Amount, No Amount Due (Field 0460), OR Amount You Owe (Field 0465).</p>
524 (New)	5402EZ	<p>There is an error with the information you provided in the Taxable Income Section of your return. Total Income (Field 0225) cannot be greater than \$100,000 if filing status is single or head of household, or \$200,000 if filing status is married filing jointly or qualifying widower.</p>
526	540/NR/ NRS/2EZ	<p>There is an error with the amount indicated on the "Contributions" section of your return. The Total Contributions amount (Field 0445) must be equal to <u>the sum</u> of the following funds:</p> <ul style="list-style-type: none">• California Senior Special Fund (for 540, 540NR only) (Field 0400)• Alzheimer's Disease/Related Disorders Fund (Field 0405)• California Fund for Senior Citizens (Field 0410)• Rare and Endangered Species Preservation Program (Field 0415)• State Children's Trust Fund for the Prevention of Child Abuse (Field 0420)• California Breast Cancer Research Fund (Field 0425)• California Firefighters' Memorial Fund (Field 0431)• Emergency Food Assistance Program Fund (Field 0435)• California Peace Officer Memorial Foundation Fund (Field 0436)• Asthma and Lung Research Fund (Field 0439)• CA Missions Fund (Field 0440)• CA Military Family Relief Fund (Field 0442)• CA Prostate Cancer Research Fund (Field 0443)
527	540/NR/ NRS/2EZ	<p>There is an error with the <u>Total Dependent Exemptions</u> information or the Dependent Name information on your return. If the first Dependent Name (Field 0105) is present, then Total Dependent Exemptions (Field 0135) must also be present and greater than zero. If Total Dependent Exemptions (Field 0135) is greater than zero, then Dependent Name (Field 0105) must contain an entry.</p>

Section 8 Error Code Descriptions (continued)

528	540NRS	There is an error with the information you provided in the <u>Total Taxable Income</u> section of your return. Adjusted gross income from all sources (Field 0225) cannot be greater than \$100,000. Please use FTB Long Form 540NR.
529	540/NR	If more than 2 credits are claimed and Field 0325 has an entry, either Schedule P or form FTB 3540 must be attached, along with the appropriate credit forms. Note: You cannot have <u>both</u> Schedule P and form FTB 3540 with your return.
530	540/2EZ	There is an error with the <u>State Wages</u> information you provided in the "Taxable Income" section. Unless W-2 Statutory Employee Ind., Box 13 on the W-2 (Field 0265), is checked with an "X", the total State Wages amount (Field 0200) on the return must equal the total of the following from all Forms W-2: <ul style="list-style-type: none"> • State Wages 1, Box 16 on Form W-2 (Field 0390), <i>plus</i> • State Wages 2, Box 16 on Form W-2 (Field 0460), <i>plus</i> • State Wages 3, Box 16 on Form W-2 (Field 0515), <i>plus</i> • State Wages 4, box 16 on Form W-2 (Field 0560).
	540NR/NRS	There is an error with the <u>California Wages</u> information you provided in the "Taxable Income" section of your return. Unless Statutory Employee Ind., Box 13 on the W-2 (Field 0265), is checked, California Wages (Field 0200) must equal the total amount of California Wages from all W-2 forms where the State Name 1 (Field 0370), State Name 2 (Field 0440), State Name 3 (Field 0490), and/or State Name 4 (Field 0540) equals "CA".
531	540/NR/ NRS/2EZ	There is an error with your <u>Decedent</u> information. If the taxpayer or spouse "Date of Death" (Fields 0015 or 0020) is present, then Guardian/Executor Name (Field 0048) and <u>Representative Type</u> (Field 0545) must be present. There is an error with your <u>Representative Type</u> (Field 0545) information. If Representative Type is present, then the taxpayer or spouse "Date of Death" (Field 0015 or Field 0022) must be present. If the Representative Type (Field 0545) is present, then Guardian/Executor (Field 0048) must be present.
533	540/NR	There is an error with the Standard Deduction in the "Taxable Income" section of your return. If <u>Deductions</u> (Field 0230) is not equal to the standard deduction amount and you and/or your spouse cannot be claimed as a dependent on another return, deductions must be equal to Schedule CA (540)/CA (540NR) <u>California Itemized Deductions</u> (Field 1110).
534	540NRS/ 2EZ	There is an error with the forms you submitted. The only forms allowed with a 540NRS or 2EZ return are Form(s) W-2, Form(s) 1099-R, and Schedule HOH/Form FTB 4803e.

Section 8 Error Code Descriptions (continued)

535	540	There is an error with the Standard Deductions information. If you left the Dependent Box (Field 0085) blank and no Schedule CA is transmitted, <u>Deductions</u> (Field 0230) must equal a valid standard deduction amount. Please review the information you provided in the "Dependent Exemptions" and "Taxable Income" sections.
536	540/NR	<p>There is an error with the information you provided in the "Tax" section.</p> <ul style="list-style-type: none">• If you checked the FTB 3800 box (Field 0243), then Tax (Field 0240) must be equal to the amount you indicated on Line 18 of form FTB 3800 (Field 0250).• If you checked the FTB 3803 box (Field 0244), then Tax (Field 0240) must be equal to the amount you indicated on Line 9 on all forms FTB 3803 (Field 0290) plus tax as computed from the tax table or the tax rate schedule.
537	540/NR	<p>A supplemental form you indicated is not present:</p> <ul style="list-style-type: none">• If you checked FTB 3800 (Field 0243), then you must submit FTB 3800.• If you checked FTB 3803 (Field 0244), then you must submit FTB 3803.• If you checked Schedule G-1 (Field 0253), then you must submit Schedule G-1.• If you checked FTB 5805F (Field 0473), then you must submit FTB 5805F.• If you checked FTB 5870A box (Field 0254), then you must submit FTB 5870A.• If you checked FTB 5805 (Field 0472), then you must submit FTB 5805.

Section 8 Error Code Descriptions (continued)

538 540/NR There is an error with Special Credits information on your return. The Credit Code No. (Field 0307, 0312) must be valid, and the Credit Name (Field 0306, 0311) must contain a valid acronym name

The corresponding credit form is required to be submitted with the return for the following Credit Codes: (Code no. 162, 169, 172, 176, 183, 187-190, 198, 199, 203-205, 210, 211, 213, and 214).

Code No.	Valid Acronym Name	Form Required	Code No.	Valid Acronym Name	Form Required
159	LARZ HRE/USE		189	CHLDCARE PRG	FTB 3501
160	LOW-EMS VHCL		190	CHLDCARE CTB	FTB 3501
161	YNG INFNT CO		191	R/S LG EMPLR	
162	INMATE LABOR	FTB3507	192	R/S SM EMPLR	
163	SR HOH		193	R/S TRANSIT	
169	E/Z EMPLE	FTB3553	194	R/S EMPLE VN	
170	JT CSTDY HOH		196	COMSLR EL CO	
171	R/S CO		197	CHILD ADOPT	
172	LOW-INC HOUS	FTB 3521	198	LAMBRA HR/US	FTB 3807
173	DEP PARENT		199	MFG INVSTMNT	FTB 3535
174	RCYCL EQUIP		200	SALMON/TROUT	
175	AGRI PRODUCT		203	ENHNC OILREC	FTB 3546
176	E/Z HIRE/USE	FTB 3805Z	204	DONATE AGTRN	FTB 3547
178	WATRCRSRV CO		205	DSABL ACCESS	FTB 3548
179	SLR PUMP CO		206	RICE STRAW	
180	SLR NRG CO		207	F/W HS CONST	
181	COM SLR NRG		209	CDFI DEPOSIT	
182	NRG CSRV CO		210	TTA HIRE/USE	FTB 3809
183	RESEARCH	FTB 3523	211	MEA HIRE	FTB 3808
184	POLTCL CTB		212	TEACHER	FTB 3505
185	ORPHN DRG CO		213	HERITAGE	FTB 3503
186	RES RNT/FARM		214	LONGTERMCARE	FTB 3504
187	OTHER STATE	SCH S	217	SOLAR ENERGY	FTB 3508
188	PRIOR YR AMT	FTB 3510			

P (540)/
P (NR) You must include a valid acronym name for the Credit Name (Fields, 07300790, 0850, 0910, 1680, 1740, 1800, and 1860) you provided.

539 540/NR There is an error with the information you provided in the "Other Taxes" section. If an amount is indicated under Alternative Minimum Tax (Field 0340), then Schedule P (540)/Schedule P (540 NR) must be submitted.

Section 8 Error Code Descriptions (continued)

540	540/NR	<p>There is an error with the information provided in the "Other Taxes" section. If an amount is indicated under Other Taxes (Field 0350), then form(s) FTB 3501, 3535, 3805P, 3805Z, 3806, 3807, 3808, 3809 or Schedule D-1 must be submitted.</p> <p>If Additional Tax Literal (Field 0341) is equal to "3501", "3535", "3805P", "3805Z", "3806", "3807", "3808", or "3809", then the representative form must be attached.</p> <p>If Additional Tax Literal (Field 0341) is equal to "IRC197", then Schedule D-1 must be attached.</p>
541	540/NR	There is an error with the Excess SDI information in the "Payments" section of your return. If you claimed Excess SDI (Field 0370), you must include more than one Form W-2 and Excess SDI amount must be present in Box 14 (Field 0365) of your W-2.
543	CA (540)/ CA (NR)	There is an error with the <u>Adjustments</u> information in the "Adjustments to Federal Itemized Deductions" section of your Schedule CA/CA (NR). If you indicated an amount under Other Adjustments (Field 1080), you must specify the other adjustments (Field 1070).
545	CA (540)/ CA (NR)	There is an error with the <u>Schedule CA/CA (NR)</u> information. Capital Gain or (Loss) Subtractions (Field 0180) must be equal to the Adjustment Decrease amount on your Schedule D (Field 0310).
546	CA (540)/ CA (NR)	There is an error with the <u>Schedule CA/CA (NR)</u> information. Capital Gain or (Loss) Additions (Field 0190) must be equal to the Adjustment amount (Field 0320) on your Schedule D.
547	CA (540)/ CA (NR)	There is an error with the <u>Schedule CA/CA (NR)</u> information. Other Gains or (Losses) Subtraction (Field 0210) must be equal to the Adjustment Decrease amount (Field 0738) on your Schedule D-1.
548	CA (540)/ CA (NR)	There is an error with the <u>Schedule CA/CA (NR)</u> information. Other Gains or (Losses) Additions (Field 0220) must be equal to the Adjustment Decrease amount (Field 0739) on your Schedule D-1.
549	G-1	There is an error on your Schedule G-1. Make sure that both the Qualifying Age 5 Year Member "No" (Field 0086) and Beneficiary "No" (Field 0044) fields do not have entries.
551	540/NR	There is an error with the <u>Underpayment</u> information in the "Interest and Penalties" section of your return. If you indicated an underpayment amount (Field 0475), form FTB 5805 OR FTB 5805F must be attached to your return. Underpayment amount (Field 0475) must be equal to the amount on form FTB 5805 Penalty (Field 0210), OR form FTB 5805F Penalty (Field 0170) or form FTB 5805F – Amount After Waiver (Field 0185).

Section 8 Error Code Descriptions (continued)

552	540/NR	There is an error with the information in the "Taxable Income" section. If California Adjustments-Subtractions (Field 0210) is greater than the Federal Adjusted Gross Income (AGI) (Field 0205), then your subtotal (Field 0215) must be negative.
<u>555</u>	540/NR	<p>The maximum numbers of California schedules and forms allowed in an electronically filed tax return are as follows:</p> <ul style="list-style-type: none">50 Forms W-230 Forms W-2G20 Forms 1099-R<ul style="list-style-type: none">1 Schedule G-1 per taxpayer (maximum of 2 on a joint return)1 Schedule R per taxpayer (maximum of 2 on a joint return)25 Schedule S<ul style="list-style-type: none">3 Forms FTB 592-B3 Forms FTB 593-B10 Forms FTB 59410 Forms FTB 380310 Forms FTB 3805E<ul style="list-style-type: none">1 Form FTB 3805P per taxpayer (maximum of 2 on a joint return)3 Forms FTB 3805Z3 Forms FTB 38063 Forms FTB 38073 Forms FTB 38083 Forms FTB 380930 Forms FTB 3885A<ul style="list-style-type: none">1 Form FTB 5870A per taxpayer (maximum of 2 on a joint return)5000 Forms STCGL5000 Forms LTCGL <p>Allow only one schedule or form for those attachments not listed above.</p>
556	540/NR/ NRS/2EZ	<p>There is an error with the <u>Social Security Number (SSN)</u> information you provided. Your SSN (Field 0010) and your spouse SSN (Field 0020) must:</p> <ul style="list-style-type: none">• Be numeric• Not be all zeroes• Not be all blanks• Not be all nines• Be within the valid range of SSNs• Not have zeroes in the fourth and fifth digits
<u>557</u>	540/NR	Federal 1040 Indicator (Field 0063) equals "X" and 1040 information is NOT included.
<u>558</u>	540NR	Federal 1040 must always be attached.

Section 8 Error Code Descriptions (continued)

559	W-2	There is an error with the <u>Employer</u> information on your W-2. Employer's SEIN (Field(s) 0380, 0450, 0500, 0550) cannot match State Wages (Field(s) 0390, 0460, 0515, 0560). State Wages (Field(s) 0390, 0460, 0515, 0560) may not exceed 125% of Federal Wages (Field 0120).
560	W-2	There is an error with the <u>Employer</u> information on your W-2. Your Employer's State ID Number (Field(s) 0380, 0450, 0500, 0550) must be included if State Wages (Field(s) 0390, 0460, 0515, 0560) is entered and State Name (Field(s) 0370, 0440, 0490, 0540) is equal to "CA".
561	540/NR/ NRS/2EZ	There is an error with the information you provided. Tax Due amount (Field 0395) <i>plus</i> , Use Tax (Field 0398), if applicable, <i>plus</i> Total Contributions amount (Field 0445) indicated on your return must be equal to the amount indicated in the Amount You Owe field (Field 0465).
562	540/NR	There is an error with the <u>Excess SDI</u> in the "Payments" section of your return. The Excess SDI (Field 0370) amount indicated on your return cannot be greater than \$9999.
563	W-2	There is an error with the <u>State Disability Insurance (SDI)</u> . Your California SDI (Field 0365) cannot be greater than \$9999. Please check this amount on your W-2.
<u>570</u>	540/NR/ NRS/2EZ	The Taxpayer SSN in the Record ID must match the Taxpayer SSN (Field 0010) of the tax return.
<u>571</u>		<p>Unacceptable IRS Forms or Schedules were included in 1040 information.</p> <p>IRS Schedules must be in ascending alpha sequence or in order by Attachment Sequence Number. IRS Forms must be in ascending numeric sequence or in order by Attachment Sequence Number.</p> <p>The IRS Schedule Occurrence Number and IRS Form Occurrence Number must be present and in ascending numeric sequence beginning with 01.</p> <p>With multiple schedules or forms, the Page Number must be sequential within the Schedule Occurrence Number of a schedule or Form Occurrence Number of a form.</p> <p>Please transmit form(s) W-2, W-2G and 1099-R only with the state return information. The Federal Summary Record cannot be included.</p>
572	540/NR/ NRS/2EZ	There is an error with the <u>Last Name</u> information in the "Name and Address" section. Your Last Name (Field 0032) must be indicated on your return. Your last name cannot be more than 17 characters, cannot have any spaces (except for JR, SR, II, etc.), cannot include punctuation, symbols, dashes or slashes and cannot include titles or ranks such as DR, MD, SGT, etc.

Section 8 Error Code Descriptions (continued)

573	540/NR/ NRS/2EZ	<p>There is an error with your <u>Spouse's Last Name</u> (Field 0042) in the "Name and Address" section. Do not enter your spouse's last name unless it is <i>different</i> from your last name. Your spouse's last name cannot be more than 17 characters, cannot have leading or imbedded spaces and cannot include punctuation, symbols, dashes or slashes. If the last name exceeds field length, please shorten. See examples below.</p> <p><u>Example:</u> Your Name = Jeff Lee Junior Spouse = Mary Kayla Hunter-Lee</p> <p>Enter As: Your First Name = Jeff Spouse First Name = Mary Your Middle Initial = (blank) Spouse Middle Initial = K Your Last Name = Lee JR Spouse Last Name = Hunterlee</p> <p><u>Example:</u> Your Name = Thomas P. Jones Spouse = Anna Sue Jones</p> <p>Enter As: Your Name = Thomas Spouse First Name = Anna Your Middle Initial = P Spouse Middle Initial = S Your Last Name = Jones Spouse Last Name = (blank)</p> <p><u>Example:</u> Taxpayer = Jose Juan Gonzalez Spouse = Maria de la Rosa Gonzalez</p> <p>Enter As: TP First Name = Jose Spouse First Name = Maria TP Middle Initial = J Spouse Middle Initial = D TP Last Name = Gonzalez Spouse Last Name = blank</p>
660 (New)	ATH	All self-prepared (online) returns must contain an Authentication (ATH) Record.
664 (New)	ATH	When the Transmission Type Code (Field 0170) of the TRANA Record is equal to "O", then the PIN Type Code (Field 0008) must equal either "O" or "Blank".
666 (New)	ATH	When the Transmission Type Code (Field 0170) of the TRANA Record is blank, the PIN Type Code (Field 0008) must equal "P", "S", or "Blank".
668 (New)	ATH	When the Transmission Type Code (Field 0170) of the TRANA Record is "Blank" AND the PIN Type Code (Field 0008) is "Blank", the Jurat/Disclosure Code (Field 0045) must be blank.

Section 8 Error Code Descriptions (continued)

670 (New) ATH

When the PIN Type Code (Field 0008) is equal to "S", the following fields must be present:

- Taxpayer Prior Year Adjusted Gross Income (Field 0020),
- Taxpayer Signature (Field 0025),
- Taxpayer Signature Date (Field 0040),
- Jurat/Disclosure Code (Field 0045),
- PIN Authorization Code (Field 0050), and
- ERO EFIN/PIN (Field 0060).

Exception: When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), the Taxpayer Date of Death (Field 0015) is significant, and the Spouse Date of Death (Field 0022) is "NOT" significant on the Tax Return, only the following fields are required on the Authentication Record:

- Spouse Prior Year AGI (Field 0030),
- Spouse Signature (Field 0035),
- Taxpayer Signature Date (Field 0040),
- Jurat/Disclosure Code (Field 0045),
- PIN Authorization Code (Field 0050), and
- ERO EFIN/PIN (Field 0060).

671 (New) ATH

When the PIN Type Code (Field 0008) is equal to "S" and Filing Status (Field 0065) is "2" (Married Filing Jointly), then the following fields must be present:

- Spouse Prior Year Adjusted Gross Income (Field 0030),
- Spouse Signature (Field 0035),

Exception: When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), and the Spouse Date of Death (Field 0022) is significant, and the Taxpayer Date of Death (Field 0015) is "NOT" significant on the Tax Return or BOTH date of death fields are significant, only the following fields are required on the Authentication Record:

- Taxpayer Prior Year AGI (Field 0020),
- Taxpayer Signature (Field 0025),
- Taxpayer Signature Date (Field 0040),
- Jurat/Disclosure Code (Field 0045),
- PIN Authorization Code (Field 0050), and
- ERO EFIN/PIN (Field 0060).

672 (New) ATH

When the PIN Type Code (Field 0008) is equal to "O", the ERO EFIN/PIN (Field 0060) cannot be present.

673 (New) ATH

For Online Returns only, when the PIN Type Code (Field 0008) is blank (No PIN used), the Jurat/Disclosure Code (Field 0045) must equal "B". (Note: Form FTB 8453-OL is required.)

Section 8 Error Code Descriptions (continued)

674 (New)	ATH	<p>The Taxpayer Signature (Field 0025) on the Authentication Record must match the Taxpayer Signature (Field 0570) on the tax return. Both may be blank.</p> <p>The Spouse Signature (Field 0035) on the Authentication Record must match the Spouse Signature (Field 0580) on the tax return. Both may be blank.</p>
675 (New)	ATH	<p>The Taxpayer Signature (Field 0025) must be five digits and cannot equal 00000 (5 zeros).</p> <p>The Spouse Signature (Field 0035) must be five digits and cannot equal 00000 (5 zeros).</p>
676 (New)	ATH	<p>When the PIN Type Code (Field 0008) is “Blank”, the PIN Authorization Code (Field 0050) must be “Blank” AND the following fields cannot be present:</p> <ul style="list-style-type: none">• Taxpayer Prior Year AGI (Field 0020)• Taxpayer Signature (Field 0025)• Spouse Prior Year AGI (Field 0030)• Spouse Signature (Field 0035)• Taxpayer Signature Date (Field 0040)• ERO EFIN/PIN (Field 0060)
677 (New)	ATH	<p>When the PIN Type Code (Field 0008) is equal to "P", "S", or "O" AND the (Field 0065) is other than "2" (Married Filing Jointly), the following fields cannot be present:</p> <ul style="list-style-type: none">• Spouse Prior Year AGI (Field 0030)• Spouse Signature (Field 0035)
679 (New)	ATH	<p>Your Prior Year Adjusted Gross Income Amount (Field 0020) does not match FTB’s Records, therefore you cannot sign your return electronically. You can still e-file by signing a California e-file Return Authorization form (FTB 8453-OL).</p>
680 (New)	ATH	<p>The Spouse’s Prior Year Adjusted Gross Income Amount (Field 0030) does not match FTB’s Records, therefore you cannot sign your return electronically. You can still e-file by signing a California e-file Return Authorization form (FTB 8453-OL).</p>

Section 8 Error Code Descriptions (continued)

681 (New) ATH	<p>When the PIN Type Code (Field 0008) is equal to "O", the following fields must be present:</p> <ul style="list-style-type: none">• Taxpayer Prior Year Adjusted Gross Income (Field 0020),• Taxpayer Signature (Field 0025),• Taxpayer Signature Date (Field 0040),• Jurat/Disclosure Code (Field 0045), and• PIN Authorization Code (Field 0050). <p>Exception: When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), AND the Taxpayer Date of Death (Field 0015) is significant and the Spouse Date of Death (Field 0022) is "NOT" significant on the Tax Return, the following fields must be present:</p> <ul style="list-style-type: none">• Spouse Prior Year Adjusted Gross Income (Field 0030),• Spouse Signature (Field 0035),• Taxpayer Signature Date (Field 0040),• Jurat/Disclosure Code (Field 0045), and• PIN Authorization Code (Field 0050).
682 (New) ATH	<p>When the PIN Type Code (Field 0008) is equal to "O" and Filing Status (Field 0065) is "2" (Married Filing Jointly), then the following fields must be present:</p> <ul style="list-style-type: none">• Spouse Prior Year Adjusted Gross Income (Field 0030) and• Spouse Signature (Field 0035). <p>Exception: When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), and the Spouse Date of Death (Field 0022) is significant and the Taxpayer Date of Death (Field 0015) is "NOT" significant on the Tax Return or BOTH date of death fields are significant, only the following fields must be present:</p> <ul style="list-style-type: none">• Taxpayer Prior Year Adjusted Gross Income (Field 0020),• Taxpayer Signature (Field 0025),• Taxpayer Signature Date (Field 0040),• Jurat/Disclosure Code (Field 0045), and• PIN Authorization Code (Field 0050).
683 (New) ATH	<p>When the ERO EFIN/PIN (Field 0060) is present, the first six numerals must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN).</p>
684 (New) ATH	<p>The last five numerals of the ERO EFIN/PIN (Field 0060) cannot equal 00000 (5 zeros).</p>

Section 8 Error Code Descriptions (continued)

686 (New)	ATH	The Taxpayer on this return is ineligible to participate in the Self-Select PIN program. Our records indicate the taxpayer did not file a prior year individual income tax return and does not have a shared secret (Prior Year California Adjusted Gross Income [AGI]). They may still e-file by signing a California e-file Return Authorization form (FTB 8453 or 8453-OL).
687 (New)	ATH	The Spouse on this return is ineligible to participate in the Self-Select PIN program. Our records show the spouse did not file a prior year individual income tax return and does not have a shared secret (Prior Year California Adjusted Gross Income [AGI]). They may still e-file by signing a California e-file Return Authorization form (FTB 8453 or 8453-OL).
689 (New)	ATH	The year of Taxpayer Signature Date (Field 0040) must equal current processing year.
694 (New)	ATH	When the PIN Type Code (Field 0008) is equal to "S", the Jurat/Disclosure Code (Field 0045) must equal "C". (Note: Shared secret is required.)
695 (New)	ATH	When the PIN Type Code (Field 0008) is equal to "P", the Jurat/Disclosure Code (Field 0045) must equal "D". (Note: Form FTB 8879 is required.)
696 (New)	ATH	When the PIN Type Code (Field 0008) is equal to "O", the Jurat/Disclosure Code (Field 0045) must equal "A". (Note: Shared secret is required.)
697 (New)	ATH	<p>When the PIN Type Code (Field 0008) is equal to "P", the following fields must be present:</p> <ul style="list-style-type: none">• Taxpayer Signature (Field 0025),• Taxpayer Signature Date (Field 0040),• Jurat/Disclosure Code (Field 0045),• PIN Authorization Code (Field 0050), and• ERO EFIN/PIN (Field 0060). <p>Exception: When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), and the Taxpayer Date of Death (Field 0015) is significant and the Spouse Date of Death (Field 0022) is "NOT" significant on the Tax Return, only the following fields are required on the Authentication Record:</p> <ul style="list-style-type: none">• Spouse Signature (Field 0035),• Taxpayer Signature Date (Field 0040),• Jurat/Disclosure Code (Field 0045),• PIN Authorization Code (Field 0050), and• ERO EFIN/PIN (Field 0060).

Section 8 Error Code Descriptions (continued)

698 (New) ATH	<p>When the PIN Type Code (Field 0008) is equal to "P" and Filing Status (Field 0065) is "2" (Married Filing Jointly), then the Spouse Signature (Field 0035) must be present.</p> <p>Exception: When the Filing Status (Field 0065) equals "2" (Married Filing Jointly) and the Spouse Date of Death (Field 0022) is significant and the Taxpayer Date of Death (Field 0015) is "NOT" significant on the tax return or BOTH date of death fields are significant, only the following fields are required on the Authentication Record:</p> <ul style="list-style-type: none">• Taxpayer Signature (Field 0025),• Taxpayer Signature Date (Field 0040),• Jurat/Disclosure Code (Field 0045),• PIN Authorization Code (Field 0050), and• ERO EFIN/PIN (Field 0060).
699 (New) ATH	<p>When the PIN Type Code (Field 0008) is equal to "P", the following fields must NOT be present:</p> <ul style="list-style-type: none">• Taxpayer Prior Year Adjusted Gross Income (Field 0020)• Spouse Prior Year Adjusted Gross Income (Field 0030)
<u>805</u>	The TRANB record must be present.
<u>820</u>	The Julian Date cannot be more than two days prior to the Julian Date of the actual processing date or more than one day after the actual processing date.
<u>822</u>	The transmission sequence number of the TRANA record is a duplicate of a previously accepted transmission.
<u>823</u>	There is unrecognizable or inconsistent control data that is causing the transmission to be rejected.
<u>824</u>	The EFIN of the Transmitter must be present.
<u>825</u>	<p>The data records of the transmission must be in the following sequence: TRANA, TRANB, Return, and RECAP record.</p> <p>The format of the TRANA, TRANB and RECAP record must correspond exactly to the record layouts as specified.</p> <p>The Total Return Count (Field 0030) in the RECAP record must match FTB computed count.</p>

Section 8 Error Code Descriptions (continued)

<u>831</u>		Total Return Count is a count of returns submitted. This count is incremented each time the Taxpayer SSN within a Record ID changes.
<u>840</u>		The ETIN plus Transmitters Use Code (Field 0040), Julian Date (Field 0050), and Transmission Sequence Number (Field 0060) of the RECAP Record must agree with the corresponding fields of the TRANA Record (Fields 0060-0080).
900	540/NR/ NRS/2EZ	The Taxpayer SSN (Field 0010) has been used on a previously accepted return.
<u>902</u>	540/NR/ NRS/2EZ	The Declaration Control Number (DCN) has been used on a previously accepted return.
903	540/NR/ NRS/2EZ	The Spouse SSN (Field 0020) has been used on a previously accepted return.
<u>999</u> (New)		You have more than 99 errors on your return.

Section 9 Form Field Exhibits

Following are all e-file forms acceptable in California's e-file Program with the field numbers displayed.

California Resident Income Tax Return 2004**540** C1 Side 1

Fiscal year filers only: Enter month of year end: month _____ year 2005.

Step 1	Your first name	0033 0034	Initial	Last name	0035 0036	0015 0025	PBA Code	P
	0030	0031	0032	0038				
Place label here or print	If joint return, spouse's first name	0044	Initial	Last name	0045 0046	0022		AC
	0040	0041	0042					A
Name and Address	Present home address — number and street, PO Box, or rural route	0050	0052	Apt. no.	0054	PMB no.	0053	R
	City, town, or post office (If you have a foreign address, see instructions, page 9)	0056	0057	State	ZIP Code	0058	0059	RP
Step 1a	Your SSN or ITIN	0048	Spouse's SSN or ITIN	0020	IMPORTANT: Your SSN or ITIN is required.			
	SSN or ITIN	0010						

Step 2	1 <input type="radio"/> Single	0060 @0062 0063 0064
	2 <input type="radio"/> Married filing jointly (even if only one spouse had income)	
Filing Status	3 <input type="radio"/> Married filing separately. Enter spouse's social security number above and full name here	0070
	4 <input type="radio"/> Head of household (with qualifying person). STOP. See instructions, page 9.	0071 0079
Fill in only one.	5 <input type="radio"/> Qualifying widow(er) with dependent child. Enter year spouse died	0080

Step 3	6 If your parent, (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle	6 <input type="radio"/> 0085
	► For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.	
Exemptions	7 Personal: If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see instructions, page 10	0090 7 <input type="checkbox"/> X \$85 = \$ 0091
	8 Blind: If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2	0095 8 <input type="checkbox"/> X \$85 = \$ 0096
Dependent Exemptions	9 Senior: If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2	0100 9 <input type="checkbox"/> X \$85 = \$ 0101
	10 Dependents: Enter name and relationship. Do not include yourself or your spouse.	
	*0105 +0107 0110 0112 0115 0117 0120 0122	
	0125 0127 0130 0132	Total dependent exemptions 0135 10 <input type="checkbox"/> X \$265 = \$ 0136
	11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 21	11 \$ 0140

Step 4	12 State wages from your Form(s) W-2, box 16	12 0200
	13 Enter federal adjusted gross income from Form 1040, line 36; Form 1040A, line 21; Form 1040EZ, line 4; or TeleFile Tax Record, line I	13 0205
Taxable Income	14 California adjustments — subtractions. Enter the amount from Schedule CA (540), line 36, column B	14 0210
	15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions, page 17	15 0215
Enclose, but do not staple, any payment.	16 California adjustments — additions. Enter the amount from Schedule CA (540), line 36, column C	16 0220
	17 California adjusted gross income. Combine line 15 and line 16	17 0225
	18 Enter the larger of: Your California itemized deductions from Schedule CA (540), line 43; OR Your California standard deduction shown below for your filing status: • Single or Married filing separately \$3,165 • Married filing jointly, Head of household, or Qualifying widow(er) \$6,330 If the circle on line 6 is filled in, STOP. See instructions, page 17	18 0230
	19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0-	19 0235

Step 5	20 Tax. Fill in circle if from: <input type="radio"/> Tax Table <input type="radio"/> FTB 3800 or <input type="radio"/> FTB 3803	20 0240
	Caution: If under age 14 and you have more than \$1,600 of investment income, read the line 20 instructions to see if you must attach form FTB 3800 or FTB 3803.	
Tax	21 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$139,921, see instructions, page 10	21 0245
	22 Subtract line 21 from line 20. If less than zero, enter -0-	22 0250
Attach copy of your Form(s) W-2, W-2G, 592-B, 593-B, and 594. Also, attach any Form(s) 1099 showing California tax withheld.	23 Tax. See instructions, page 18. Fill in circle if from: <input type="radio"/> Schedule G-1, Tax on Lump-Sum Distributions 0253 <input type="radio"/> form FTB 5870A, Tax on Accumulation Distribution of Trusts 0254	23 0255
	24 Add line 22 and line 23. Continue to Side 2	24 0260

Your name _____ Your SSN or ITIN: _____

Step 6**Special Credits and Nonrefundable Renter's Credit**

25	Amount from Side 1, line 24	25	0300
28	Enter credit name 0306 code no 0307 and amount	28	0310
29	Enter credit name 0311 code no 0312 and amount	29	0315
30	To claim more than two credits, see instructions, page 19	30	0325
31	Nonrefundable renter's credit. See instructions, page 18 for "Step 6"	31	0327
33	Add line 28 through line 31. These are your total credits	33	0330
34	Subtract line 33 from line 25. If less than zero, enter -0-	34	0335
35	Alternative minimum tax. Attach Schedule P (540)	35	0340
36	Other taxes and credit recapture. See instructions, page 20	36	0350
37	Add line 34 through line 36. This is your total tax	37	0355

Step 7**Other Taxes****Step 8****Payments**To view your 2004 estimated payments, go to www.ftb.ca.gov

38	California income tax withheld. See instructions, page 20	38	0360
39	2004 CA estimated tax and other payments. See instructions, page 20	39	0365
40	Real estate withholding. (Form(s) 592-B, 593-B, and 594) See instructions, page 20	40	0368
41	Excess SDI. To see if you qualify, see instructions, page 21	41	0370
Child and Dependent Care Expenses Credit. See instructions, page 21; attach form FTB 3506.			
42	0371	43	0372
44	0373	45	0374
46	Add line 38, line 39, line 40, line 41, and line 45. These are your total payments	46	0375

Step 9**Overpaid Tax/ Tax Due**

47	Overpaid tax. If line 46 is more than line 37, subtract line 37 from line 46	47	0380
48	Amount of line 47 you want applied to your 2005 estimated tax	48	0385
49	Overpaid tax available this year. Subtract line 48 from line 47	49	0390
50	Tax due. If line 46 is less than line 37, subtract line 46 from line 37. See instructions, page 21	50	0395

Step 9a**Use Tax**

51	Use Tax. This is not a total line. See instructions, page 21	51	0398 00
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Step 10**Contributions**

CA Seniors Special Fund	See instructions, page 25	52	0400 00	CA Firefighters' Memorial Fund	58	0431 00
Alzheimer's Disease/Related Disorders Fund	53	0405 00	Emergency Food Assistance Program Fund	59	0435 00	
CA Fund for Senior Citizens	54	0410 00	CA Peace Officer Memorial Foundation Fund	60	0436 00	
Rare and Endangered Species Preservation Program	55	0415 00	Asthma and Lung Disease Research Fund	61	0439 00	
State Children's Trust Fund for the Prevention of Child Abuse	56	0420 00	CA Missions Foundation Fund	62	0440 00	
CA Breast Cancer Research Fund	57	0425 00	CA Military Family Relief Fund	63	0442 00	
			CA Prostate Cancer Research Fund	64	0443 00	
65	Add line 52 through line 64. These are your total contributions	65	0445 0466			

Step 11**Refund or Amount You Owe**

66	REFUND OR NO AMOUNT DUE. See instructions, page 22. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002	66	0460 0467
67	AMOUNT YOU OWE. See instructions, page 22. Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001	67	0465 0468

Step 12**Interest and Penalties**

68	Interest, late return penalties, and late payment penalties	68	0470
69	Underpayment of estimated tax. Fill in circle: <input type="radio"/> FTB 5805 attached <input type="radio"/> FTB 5805F attached	69	0475
70	Total amount due. See instructions, page 23. Enclose, but do not staple, any payment	70	0476
71	If you do not need California income tax forms mailed to you next year, fill in the circle	71	<input type="radio"/> 0477 0478

Step 13**Direct Deposit (Refund Only)**

Do not attach a voided check or a deposit slip. See instructions, page 23			
Fill in the boxes to have your refund directly deposited. Routing number			0700
Account Type: 0710 0720	Account		
Checking <input type="checkbox"/> Savings <input type="checkbox"/>	number		0730

Sign Here

It is unlawful to forge a spouse's signature.

Joint return? See instructions, page 24.

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.				3
Your signature		Spouse's signature (if filing jointly, both must sign)		Daytime phone number (optional)
				() 0479
X 0545 0550 0570	X 0560 0580	Date		
Paid preparer's signature (<i>declaration of preparer is based on all information of which preparer has any knowledge</i>)		Paid preparer's SSN/PTIN		
0600		0605		
Firm's name (or yours if self-employed)		FEIN		
0610 0615 0620 0625 0630		0607		

California Resident Income Tax Return 2004

540 2EZ C1 Side 1

Step 1

Place
label here
or printName
and
Address

Your first name	0033	0034	Initial	Last name	0035	0036	0015		0025	P
If joint return, spouse's first name	0030	0031	0032	Last name	0045	0046	0022		AC	
Number and street, PO Box, or rural route	0040	0041	0042	Apt. no.		0054	PMB no.		0053	A
City, town, or post office	0050	0052	State		0056	0057	0058	0059	-	R

Step 1a

SSN or ITIN

Your SSN or ITIN	0048	Spouse's SSN or ITIN	0020	IMPORTANT: Your SSN or ITIN is required.	RP
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Step 2

Filing Status

Fill in only one.

- Filing Status.** Fill in the circle for your filing status. See instructions, page 5. 0060 @0062 0064
- 1 ☐ Single
- 2 ☐ Married filing jointly (even if only one spouse had income)
- 4 ☐ Head of household. STOP! See instructions, page 5.
- 5 ☐ Qualifying widow(er) with dependent child. Year spouse died 0080.

Step 3

Exemptions

Dependent
Exemptions

- 6 If another person can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle. See instructions, page 6 0085 ● 6 ☐
- 7 Senior: If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 0100 ● 7 ☐
- 8 Number of dependents. (Do not include yourself or your spouse). 0135 ● 8 ☐
- Name: *0105 +0107 Name: 0110 0112 Name: 0115 0117

Step 4

Taxable
Income and
CreditsEnclose, but do
not staple, any
payment.

- 9 Total wages (Form W-2, box 16). See instructions, page 6 0200
- 10a Total interest income (Form 1099-INT, box 1). See instructions, page 6 0202
- 10b Total dividend income (Form 1099-DIV, box 1). See instructions, page 6 0203
- 10c Total pensions 0201 See instructions, page 7. Taxable amount. 0204
- 11 Unemployment compensation 0209
- 12 U.S. Social security or railroad retirement 0211
- 13 Add line 9, line 10a, line 10b, and line 10c.
Caution: Do not include line 11 and line 12 0225
- 14 Using the 2EZ Table for your filing status, enter the tax for the amount on line 13. (If you filled in the circle on line 6, STOP. See instructions, page 6.) 0250
- 15 Senior Exemption: See instructions on page 7. If you are 65 and entered 1 in the box on line 7, enter \$85. If you entered 2 in the box on line 7, enter \$170 0101
- 16 Nonrefundable renter's credit. See instructions, page 7 0327
- 17 Add line 15 and line 16 0328
- 18 Subtract line 17 from line 14. If zero or less, enter -0- 0355
- 19 Total tax withheld (Form W-2, box 17 and/or Form 1099-R, box 10) 0360
- 20 Overpaid tax. If line 19 is more than line 18, subtract line 18 from line 19 0390
- 21 Tax due. If line 19 is less than line 18, subtract line 19 from line 18. See instructions, page 7 0395

Step 5

Overpaid
Tax/ Tax DueAttach a copy of
your Form(s) W-2.

Your name _____ Your SSN: _____

Step 5a

Use Tax

22 Use tax. **This is not a total line.** See instructions, page 8 ● **22**

0398 00

Step 6

Contributions

Voluntary Contributions. See instructions, page 9 Code

Amount

California Seniors Special Fund	● 52	0400	00
Alzheimer's Disease/Related Disorders Fund	● 53	0405	00
California Fund for Senior Citizens	● 54	0410	00
Rare and Endangered Species Preservation Program	● 55	0415	00
State Children's Trust Fund for the Prevention of Child Abuse	● 56	0420	00
California Breast Cancer Research Fund	● 57	0425	00
California Firefighters' Memorial Fund	● 58	0431	00
Emergency Food Assistance Program Fund	● 59	0435	00
California Peace Officer Memorial Foundation Fund	● 60	0436	00
Asthma and Lung Disease Research Fund	● 61	0439	00
California Missions Foundation Fund	● 62	0440	00
California Military Family Relief Fund	● 63	0442	00
California Prostate Cancer Research Fund	● 64	0443	00

23 Add line 52 through line 64. These are your total contributions ● **23**

0445

Step 7Refund or
Amount You
Owe**24 REFUND or NO AMOUNT DUE.** Subtract line 22 and line 23 from line 20. If line 20 is less than line 22 and line 23, enter the difference on line 25.

See instructions, page 9. Mail to:

FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002. ■ 24

0460

25 AMOUNT YOU OWE. Add line 21, line 22, and line 23.

See instructions, page 9. Mail to:

FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 ■ 25

0465

Or, pay online with FTB's Web Pay – Go to our Website at www.ftb.ca.gov**Get Your Refund Faster with Direct Deposit**0466
04680467
0478

Do not attach a voided check or a deposit slip. See instructions, page 12.

Fill in the boxes to have your refund directly deposited. Routing number ... ●

0700

Direct
Deposit
(Refund Only)Account Type: Checking ● **0710** Savings ● **0720**

Account number

0730

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information on this return is true, correct, and complete.

3

Step 8

0550

0560

Your signature

Spouse's signature (if filing jointly, both must sign)

Daytime phone number (optional)

() 0479

Sign HereIt is unlawful to
forge a spouse's
signature.X **0545** **0570**X **0580**

Date

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Paid Preparer's SSN/PTIN

0600

0605

Joint return?
See instructions,
page 9.

Firm's name (or yours if self-employed)

Firm's address

FEIN

0610

0615

0620

0625

0630

0607

Please note, do not attach a copy of your federal tax return to Form 540 2EZ.

California Nonresident or Part-Year Resident Income Tax Return 2004**Long Form**

FORM

540NR C1 Side 1**Fiscal year filers only:** Enter month of year end: month _____ year 2005.

Step 1 Place label here or print Name and Address	Your first name	0033	0034	Initial	Last name	0035	0036	0015	0025	PBA Code	
	If joint return, enter spouse's first name	0030	0044	Initial	Last name	0031	0032	0046	0022		0038
	Present home address — number and street, PO Box, or rural route						Apt. no.		PMB no.		
	City, town, or post office (If you have a foreign address, see instructions, page 19)						State		ZIP Code		
		0040	0041			0042					
		0050				0052		0054		0053	
		0056	0057				0058		0059		
Step 1a SSN or ITIN	Your SSN or ITIN	0048				Spouse's SSN or ITIN				0020	
											IMPORTANT: Your SSN or ITIN is required.

Step 2 Filing Status Fill in only one.	1	<input type="radio"/> Single	0060	@0062	0063	0064
	2	<input type="radio"/> Married filing jointly (even if only one spouse had income)				
	3	<input type="radio"/> Married filing separately. Enter spouse's social security number above and full name here			0070	
	4	<input type="radio"/> Head of household (with qualifying person). STOP. See instructions, page 19.			0071	0079
	5	<input type="radio"/> Qualifying widow(er) with dependent child. Enter year spouse died	0080			

Step 3 Exemptions Enclose, but do not staple, any payment.	6	If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle	6	<input type="radio"/> 0085					
	▶ For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.								
	7	Personal: If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see instructions, page 19	0090	7	<input type="checkbox"/> X \$85 = \$ 0091				
	8	Blind: If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2	0095	8	<input type="checkbox"/> X \$85 = \$ 0096				
	9	Senior: If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2	0100	9	<input type="checkbox"/> X \$85 = \$ 0101				
	10	Dependents: Enter name and relationship. Do not include yourself or your spouse.							
Dependent Exemptions	*0105	+0107	0110	0112	0115	0117	0120	0122	
	0125	0127	0130	0132	Total dependent exemptions				0135
	11	Exemption amount: Add line 7 through line 10	11	\$	0140				

Step 4 Total Taxable Income Standard Deduction Single or Married filing separately, \$3,165 Married filing jointly, Head of household, or Qualifying widow(er), \$6,330	12	Total California wages from all your Form(s) W-2, box 16	12	0200
	13	Enter federal adjusted gross income from Form 1040, line 36; Form 1040A, line 21; Form 1040EZ, line 4; TeleFile Tax Record, line I; Form 1040NR, line 34; or Form 1040NR-EZ, line 10	13	0205
	14	California adjustments — subtractions. Enter the amount from Schedule CA (540NR), line 36, column B	14	0210
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions, page 20	15	0215
	16	California adjustments — additions. Enter the amount from Schedule CA (540NR), line 36, column C	16	0220
	17	Adjusted gross income from all sources. Combine line 15 and line 16	17	0225
	18	Enter the larger of: Your California itemized deductions from Schedule CA (540NR), line 42; OR Your California standard deduction (see left margin). See instructions, page 20	18	0230
	19	Subtract line 18 from line 17. This is your total taxable income . If less than zero, enter -0-	19	0235

Step 5 California Taxable Income Attach copy of your Form(s) W-2, W-2G, 592-B, 593-B, and 594. Also attach any Form(s) 1099 showing California tax withheld.	20	Tax on the amount shown on line 19. Fill in the circle if from:	20	0240
		<input type="radio"/> Tax Table <input type="radio"/> FTB 3800 or <input type="radio"/> FTB 3803		
	Caution: If under age 14 and you have more than \$1,600 of investment income. See inst., page 21.			
	21	CA adjusted gross income from Schedule CA (540NR), Part IV, line 44	21	0236
	22	CA Taxable Income from Schedule CA (540NR), Part IV, line 48	22	0274
	23	CA Tax Rate. Divide line 20 by line 19	23	0276
	24	CA Tax Before Exemption Credits. Multiply line 22 by line 23	24	0278
	25a	CA Exemption Credit Percentage. Divide line 22 by line 19. If more than 1, enter 1.0000	25a	0280
	25b	CA Prorated Exemption Credits. Multiply line 11 by line 25a. If the amount on line 13 is more than \$139,921, see instructions, page 21.	25b	0282
	25c	CA Regular Tax Before Credits. Subtract line 25b from line 24. If less than zero, enter -0-	25c	0284
26	Tax. Fill in circle if from:	26	0255	
	<input type="radio"/> Schedule G-1, Tax on Lump-Sum Distributions	0253		
	<input type="radio"/> Form FTB 5870A, Tax on Accumulation Distribution of Trusts	0254		
27	Add line 25c and line 26. Continue to Side 2	27	0260	

Step 6

Your name: _____

Your SSN or ITIN: _____

Special Credits and Nonrefundable Renter's Credit

28	Amount from Side 1, line 27	28	0300
31	Credit for joint custody head of household. See instructions, page 22	31	0301
32	Credit for dependent parent. See instructions, page 22	32	0302
33	Credit for senior head of household. See instructions, page 22	33	0303
34	Credit for long-term care. See instructions, page 22	34	0304
36	Credit percentage and credit amount. See instructions. Credit percentage 36a	36	0316
37	Enter credit name 0306 code no 0307 and amount	37	0310
38	Enter credit name 0311 code no 0312 and amount	38	0315
39	To claim more than two credits, see instructions, page 23	39	0325
40	Nonrefundable renter's credit. See instructions, page 21 for "Step 6"	40	0327
42	Add line 36 through line 40. These are your total credits	42	0330
43	Subtract line 42 from line 28. If less than zero, enter -0-	43	0335

Step 7**Other Taxes**

44	Alternative minimum tax. Attach Schedule P (540NR)	44	0340
45	Other taxes and credit recapture. See instructions, page 23	45	0350
46	Add line 43 through line 45. This is your total tax	46	0355

Step 8**Payments**To view your estimated payments, go to www.ftb.ca.gov.

47	California income tax withheld. See instructions, page 23	47	0360
48	Nonresident withholding (Form(s) 592-B, 593-B or 594). See inst. page 25	48	0363
49	2004 CA estimated tax and other payments. See instructions, page 25	49	0365
50	Excess SDI. To see if you qualify, see instructions, page 25	50	0370
Child and Dependent Care Expenses Credit. See instructions, page 25; attach form FTB 3506.			
51	0371	52	0372
53	0373	54	0374
55	Add line 47, line 48, line 49, line 50, and line 54. These are your total payments	55	0375

*0357
@0367**Step 9****Overpaid Tax or Tax Due**

56	Overpaid tax. If line 55 is more than line 46, subtract line 46 from line 55	56	0380
57	Amount of line 56 you want applied to your 2005 estimated tax	57	0385
58	Overpaid tax available this year. Subtract line 57 from line 56	58	0390
59	Tax due. If line 55 is less than line 46, subtract line 55 from line 46	59	0395

Step 10**Contributions**

60	CA Seniors Special Fund. See instructions	60	0400
61	Alzheimer's Disease/Related Disorders Fund	61	0405
62	CA Fund for Senior Citizens	62	0410
63	Rare and Endangered Species Preservation Program	63	0415
64	State Children's Trust Fund for the Prevention of Child Abuse	64	0420
65	CA Breast Cancer Research Fund	65	0425
66	CA Firefighters' Memorial Fund	66	0431
67	Emergency Food Assistance Program Fund	67	0435
68	CA Peace Officer Memorial Foundation Fund	68	0436
69	Asthma and Lung Disease Research Fund	69	0439
70	CA Missions Foundation Fund	70	0440
71	CA Military Family Relief Fund	71	0442
72	CA Prostate Cancer Research Fund	72	0443
73	Add line 60 through line 72. These are your total contributions	73	0445

Step 11**Refund or Amount You Owe**

74	REFUND OR NO AMOUNT DUE. Subtract line 73 from line 58. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002	74	0460
75	AMOUNT YOU OWE. Add line 59 and line 73. See instructions, page 27. Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001	75	0465

Step 12**Interest and Penalties**

76	Interest, late return penalties, and late payment penalties	76	0470
77	Underpayment of estimated tax. Fill in circle: <input type="radio"/> FTB 5805 attached <input type="radio"/> FTB 5805F attached	77	0475
78	Total amount due. Enclose, but do not staple, any payment	78	0476
79	If you do not need California income tax forms mailed to you next year, fill in the circle	79	0477 0478

Step 13**Direct Deposit (Refund Only)**

Do not attach a voided check or a deposit slip. See instructions, page 28.			
Fill in the boxes to have your refund directly deposited. Routing number			
Account Type: 0710 0720	Account number	0700	0730
Checking <input type="checkbox"/> Savings <input type="checkbox"/>			

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

3

Sign Here

Your signature

Spouse's signature (if filing jointly, both must sign)

Daytime phone number (optional)

() 0479

X 0545 0550 0570 X 0560 0580
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Date

Paid Preparer's SSN/PTIN

Firm's name (or yours if self-employed)

Firm's address

FEIN

0600 0610 0615 0620 0625 0630

0605

0607

It is unlawful to forge a spouse's signature.

Joint return? See instructions, page 28.

California Nonresident or Part-Year Resident Income Tax Return 2004

FORM

Short Form**540NR C1 Side 1****Step 1**

Place label here or print

Name and Address

Your first name **0033 0034** Initial **0035 0036** Last name **0015 0025**
 If joint return, spouse's first name **0040 0041** Initial **0042 0043** Last name **0044 0045**
 Present home address — number and street, PO Box or rural route **0050 0052** Apt. no. **0054** PMB no. **0053**
 City, town, or post office (If you have a foreign address, see instructions, page 13) **0056 0057** State **0058** ZIP Code **0059**

Step 1a
SSN or ITIN

Your SSN or ITIN **0048 0010** Spouse's SSN or ITIN **0020**

IMPORTANT:
Your SSN or ITIN is required.**Step 2**

Filing Status

Fill in only one.

- 1 ☐ Single **0060 @0062 0064**
 2 ☐ Married filing jointly (even if only one spouse had income)
 3 ☐ Head of household (with qualifying person). STOP. See instructions, page 19.
 5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died **0080**

Step 2a
Residence

- 1 ☐ State of residence Yourself **0072** Spouse **0073**
 2 ☐ Dates of California residency Yourself from **0075** to **0076** Spouse from **0077** to **0078**
 3 ☐ Active duty military — State of domicile Yourself **0081** Spouse **0082**

Step 3

Exemptions

Enclose, but do not staple, any payment.

Dependent Exemptions

- 6 If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle **6** ☐ **0085**
 7 **Personal:** If you filled in 1 or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see instructions, page 13 **0090** 7 ☐ X \$85 = \$ **0091**
 8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 **0095** 8 ☐ X \$85 = \$ **0096**
 10 **Dependents:** Enter name and relationship. Do not include yourself or your spouse.
 ***0105 +0107 0110 0112 0115 0117 0120 0122**
0125 0127 0130 0132 Total dependent exemption **0135** 10 ☐ X \$265 = \$ **0136**
 11 **Exemption amount:** Add line 7 through line 10 **11** \$ **0140**

Step 4

Total Taxable Income

Standard Deduction

Single, \$3,165

Married filing jointly, Head of household, or Qualifying widow(er), \$6,330

- 12 Total California wages from all your Form(s) W-2, box 16 **12** **0200**
 13 Enter federal adjusted gross income from Form 1040, line 36; Form 1040A, line 21; Form 1040EZ, line 4; TeleFile Tax Record, line 1; Form 1040NR, line 34; or Form 1040NR-EZ, line 10 **13** **0205**
 14 Unemployment compensation and military pay adjustment. See instructions, page 13 **0206** **14** **0208**
 17 Adjusted gross income from all sources. Subtract line 14 from line 13 **17** **0225**
 18 **Standard deduction** for your filing status (see the left margin). If you filled in the circle on line 6, see instructions, page 14 **18** **0230**
 19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- **19** **0235**

Step 5

California Taxable Income

Attach a copy of your Form(s) W-2.

Also, attach any Form(s) 1099 showing California tax withheld.

- 20 Tax on the amount shown on line 19 **20** **0240**
 21 CA adjusted gross income. Add wages from line 12 and California taxable interest (Form 1099, box 1). Military servicemembers see line 14 instructions, page 13 **21** **0236**
 22a CA Standard Deduction Percentage. Divide line 21 by line 17. If more than 1, enter 1.0000 **22a** **0270**
 22b CA Prorated Standard Deduction. Multiply line 18 by line 22a **22b** **0272**
 22c CA Taxable Income. Subtract line 22b from line 21. If less than zero, enter -0- **22c** **0274**
 23 CA Tax Rate. Divide line 20 by line 19 **23** **0276**
 24 CA Tax Before Exemption Credits. Multiply line 22c by line 23 **24** **0278**
 25 CA Exemption Credit Percentage. Divide line 22c by line 19. If more than 1, enter 1.0000 **25** **0280**
 26 CA Prorated Exemption Credits. Multiply line 11 by line 25. If the amount on line 13 is more than \$100,000, stop here and use Long Form 540NR. **26** **0282**
 27 CA Regular Tax Before Credits. Subtract line 26 from line 24. If less than zero, enter -0- **27** **0284**

Your name: _____ Your SSN or ITIN: _____

Step 6**Nonrefundable
Renter's Credit/
Total Tax**

28 Amount from Side 1, line 27 28 **0300**

40 Nonrefundable renter's credit. See instructions, page 14 ● 40 **0327**

46 Total tax. Subtract line 40 from line 28 ● 46 **0355**

Step 8**Payments**

47 California income tax withheld (Form(s) W-2, box 17) ■ 47 **0360**

Step 9**Overpaid Tax
or Tax Due**

58 Overpaid tax. If line 47 is larger than line 46, subtract line 46 from line 47 ■ 58 **0390**

59 Tax due. If line 47 is less than line 46, subtract line 47 from line 46 59 **0395**

Step 10**Contributions**

Alzheimer's Disease/Related Disorders Fund ● 61 0405 00	CA Firefighters' Memorial Fund ● 66 0431 00
CA Fund for Senior Citizens ● 62 0410 00	Emergency Food Assistance Program Fund ● 67 0435 00
Rare and Endangered Species Preservation Program ● 63 0415 00	CA Peace Officer Memorial Foundation Fund ● 68 0436 00
State Children's Trust Fund for the Prevention of Child Abuse ● 64 0420 00	Asthma and Lung Disease Research Fund ● 69 0439 00
CA Breast Cancer Research Fund ● 65 0425 00	CA Missions Foundation Fund ● 70 0440 00
	CA Military Family Relief Fund ● 71 0442 00
	CA Prostate Cancer Research Fund ● 72 0443 00
73 Add line 61 through line 72. These are your total contributions ● 73 0445	

Step 11**Refund or
Amount
You Owe**

74 **REFUND OR NO AMOUNT DUE.** Subtract line 73 from line 58. Mail to:
FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002 ■ 74 **0460**

75 **AMOUNT YOU OWE.** Add line 59 and line 73. See instructions, page 14. Mail to:
FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 ■ 75 **0465**

Or, pay online with FTB's Web Pay – Go to www.ftb.ca.gov

79 If you **do not** need California income tax forms mailed to you next year,
fill in the circle ● 79 ○ **0477** **0466**
0467
0468
0478

Step 13**Direct Deposit
(Refund Only)**

Do not attach a voided check or a deposit slip. See instructions, page 14.

Fill in the boxes to have your refund directly deposited. Routing number ● **0700**

Account Type: **0710** **0720** Account number ● **0730**

Checking ● ☐ Savings ● ☐

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

3 Your signature

Spouse's signature (if filing jointly, both must sign)

Daytime phone number (optional)

Sign**Here**It is unlawful to
forge a spouse's
signature.Joint return?
See instructions,
page 14.

X **0545** **0550** **0570** X **0560** **0580** Date _____

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) **0600** Paid Preparer's SSN/PTIN **0605**

Firm's name (or yours if self-employed) Firm's address FEIN **0607**

0610 **0615** **0620** **0625** **0630**

0010		0030	
a Control number 0020		OMB No. 1545-0008	
b Employer identification number 0040		1 Wages, tips, other compensation 0120	2 Federal income tax withheld 0130
c Employer's name, address, and ZIP code 0050 0055 0060 0070 0073 0075		3 Social security wages 0140	4 Social security tax withheld 0150
		5 Medicare wages and tips 0160	6 Medicare tax withheld 0170
		7 Social security tips 0180	8 Allocated tips 0190
d Employee's social security number 0080		9 Advance EIC payment 0200	10 Dependent care benefits 0210
e Employee's first name and initial 0090 0100 0105 0110 0113 0115		11 Nonqualified plans 0220	12a 0242 0244 0246
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> 0265 <input type="checkbox"/> 0267 <input type="checkbox"/> 0269	12b 0252 0254 0256
		14 Other 0270 0272 0280 0282 0290 0292 0300 0302 0363 0365	12c 0257 0258 0259 12d 0260 0261 0262
f Employee's address and ZIP code			
15 State 0370	Employer's state ID number 0380	16 State wages, tips, etc. 0390	17 State income tax 0400
0440	0450	0460	0470
			0405
			0475
			0477
			0480
			0407
			0410

Form **W-2** Wage and Tax Statement **2004** **0590** Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return.

0490	0500	0515	0520	0525	0527	0530
0540	0550	0560	0570	0575	0577	0580

3232

☐ CORRECTED

OMB No. 1545-0238

2004**Form W-2G****Certain
Gambling
Winnings**

For Privacy Act and
Paperwork Reduction Act
Notice, see the **2004
General Instructions for
Forms 1099, 1098, 5498,
and W-2G.**

File with Form 1096.

Copy A
**For Internal Revenue
Service Center**

PAYER'S name 0020 0015 0021 Street address 0022 City, state, and ZIP code 0023 0024 0025 Federal identification number Telephone number 0026 0030	1 Gross winnings 0040 3 Type of wager 0080 5 Transaction 0100 7 Winnings from identical wagers 0120	2 Federal income tax withheld 0050 4 Date won 0090 6 Race 0105 8 Cashier 0130
WINNER'S name 0140 Street address (including apt. no.) 0142 0143 City, state, and ZIP code 0144 0146 0148	9 Winner's taxpayer identification no. 0150 11 First I.D. 0180 13 State/Payer's state identification no. 0200 0201	10 Window 0160 12 Second I.D. 0190 14 State income tax withheld 0210
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments. Signature ► Date ►		

Form **W-2G**

Cat. No. 10138V

Department of the Treasury - Internal Revenue Service

0220

0010

☐ CORRECTED (if checked) 0340

PAYER'S name, street address, city, state, and ZIP code 0015 0020 0025 0030 0040 0042 0044		1 Gross distribution \$ 0110		OMB No. 1545-0119 2004 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 0120		2b Taxable amount 0130 not determined <input type="checkbox"/>		
PAYER'S Federal identification number 0050		RECIPIENT'S identification number 0060		3 Capital gain (included in box 2a) \$ 0150		4 Federal income tax withheld \$ 0160
RECIPIENT'S name 0070		5 Employee contributions or insurance premiums \$ 0170		6 Net unrealized appreciation in employer's securities \$ 0180		
Street address (including apt. no.) 0080 0085		7 Distribution code(s) 0190 0200 <input type="checkbox"/>		8 Other \$ 0210 0220 %		
City, state, and ZIP code 0090 0092 0094		9a Your percentage of total distribution 0230 %		9b Total employee contributions \$ 0231		
Account number (optional) 0100		10 State tax withheld \$ 0240 \$ 0280		11 State/Payer's state no. 0246 0250 0286 0290		12 State distribution \$ 0255 \$ 0300
		13 Local tax withheld \$ 0260 \$ 0310		14 Name of locality 0270 0320		15 Local distribution \$ 0275 \$ 0330

Copy 2
File this copy
with your state,
city, or local
income tax
return, when
required.

Form **1099-R**

Department of the Treasury - Internal Revenue Service

2004 California Adjustments — Residents**CA (540)****Important:** Attach this schedule directly behind Form 540, Side 2.

Name(s) as shown on return

Social security number

Part I Income Adjustment Schedule**Section A — Income****0005**

	A	Federal Amounts (taxable amounts from your federal return)	B	Subtractions See instructions	C	Additions See instructions
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C	7	0010		0020		0030
8 Taxable interest income	8	0040		0050		0060
9 Ordinary dividends. See instructions. (b) 0096	(a)	0070		0080		0090
10 Taxable refunds, credits, offsets of state and local income taxes	10	0100		0110		
11 Alimony received	11	0120				0130
12 Business income or (loss)	12	0140		0150		0160
13 Capital gain or (loss). See instructions	13	0170		0180		0190
14 Other gains or (losses)	14	0200		0210		0220
15 Total IRA distributions. See instructions. (a) 0230	(b)	0240		0250		0260
16 Total pensions and annuities. See instructions. (a) 0270	(b)	0280		0290		0300
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	17	0310		0320		0330
18 Farm income or (loss)	18	0340		0350		0360
19 Unemployment compensation. Enter the same amount in column A and column B	19	0370		0380		
20 Social security benefits (a) 0390	(b)	0400		0410		
21 Other income.						
a California lottery winnings				a 0430		a
b Disaster loss carryover from FTB 3805V				b 0440		b
c Federal NOL (Form 1040, line 21)				c		c 0450
d NOL carryover from FTB 3805V				d 0460		d
e NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809				e 0480		e
f Other (describe)				f 0570		f 0580
*0500 +0510 +0520 0530 0540 0550						
22 Total. Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B	22	0590		0600		0610

Section B — Adjustments to Income

23 Educator expense	23	0620		0621		
24 Certain business expenses of reservists, performing artists, and fee-basis government officials	24	0636		0637		0635
25 IRA deduction	25	0624				
26 Student loan interest deduction	26	0630		0631		
27 Tuition and fees deduction	27	0640		0642		
28 Health savings account deduction	28	0660		0662		
29 Moving expenses.	29	0680				
30 One-half of self-employment tax	30	0700				
31 Self-employed health insurance deduction	31	0780		0782		0784
32 Self-employed SEP, SIMPLE, and qualified plans	32	0910				
33 Penalty on early withdrawal of savings	33	0940				
34a Alimony paid. (b) Recipient's: SSN *0960 — — — — —						
Last name +0970 +0975	34a	0950				0955
35 Add line 23 through line 34a in columns A, B, and C *0980 +0990	35	0993		0995		1000
36 Total. Subtract line 35 from line 22 in columns A, B, and C. See instructions	36	1010		1020		1030

Part II Adjustments to Federal Itemized Deductions

37	Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27	37	<u>1040</u>
38	Enter total of federal Schedule A (Form 1040), line 5 (state and local income tax and State Disability Insurance), or General Sales Tax and line 8 (foreign taxes only). See instructions	38	<u>1050</u>
39	Subtract line 38 from line 37	39	<u>1060</u>
40	Other adjustments including California lottery losses. See instructions. Specify <u>*1070</u>	40	<u>+1080</u>
41	Combine line 39 and line 40	41	<u>1090</u>
42	Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status? Single or married filing separately – \$139,921 Head of household – \$209,885 Married filing jointly or qualifying widow(er) – \$279,846 No. Transfer the amount on line 41 to line 42 Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 42		
		42	<div>1110</div>
43	Enter the larger of the amount on line 42 or your standard deduction listed below Single or married filing separately – \$3,165 Married filing jointly, head of household, or qualifying widow(er) – \$6,330 Transfer the amount on line 43 to Form 540, line 18		
		43	<div>1120</div>

California Adjustments — 2004 Nonresidents or Part-Year Residents

CA (540NR)

Important: Attach this schedule directly behind Long Form 540NR, Side 2.

Name(s) as shown on return

Social security number

Part I Residency Information. You must complete all lines that apply to you and your spouse.**During 2004:**

	Yourself	Spouse
1 a I was domiciled in (enter state)	1200	1210
b I was in the military and stationed in (enter state or country)	1220	1230
2 I became a California resident (enter the state of prior residence and date of move)	1240	1250
3 I became a nonresident (enter new state of residence and date of move)	1260	1270
4 I was a nonresident of California the entire year (enter state or country of residence)	1280	1290
5 The number of days I spent in California (for any purpose) is:	1300	1310
6 I owned a home/property in California (enter "Yes" or "No")	1320	1330

Before 2004:

7 I was a California resident for the period of (enter dates)	1340	1350
8 I entered California on (enter date)	1360	1370
9 I left California on (enter date)	1380	1390

Part II Income Adjustment Schedule**Section A — Income**

	A Federal Amounts (taxable amounts from your federal return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
0005					
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C	7 0010	0020	0030	0032	0034
8 Taxable interest income	8 0040	0050	0060	0062	0064
9 (a) Ordinary dividends. See instructions. (b) 0096	9(a) 0070	0080	0090	0092	0094
10 Taxable refunds, credits, or offsets of state and local income taxes. Enter the same amount in column A and column B	10 0100	0110			
11 Alimony received. See instructions	11 0120		0130	0132	0134
12 Business income or (loss)	12 0140	0150	0160	0162	0164
13 Capital gain or (loss). See instructions.	13 0170	0180	0190	0192	0194
14 Other gains or (losses)	14 0200	0210	0220	0222	0224
15 Total IRA distributions. See instructions. (a) 0230	15(b) 0240	0250	0260	0262	0264
16 Total pensions and annuities. See instructions. (a) 0270	16(b) 0280	0290	0300	0302	0304
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	17 0310	0320	0330	0332	0334
18 Farm income or (loss)	18 0340	0350	0360	0362	0364
19 Unemployment compensation	19 0370	0380			
20 Social security benefits. (a) 0390	20(b) 0400	0410			
21 Other income. a California lottery winnings b Disaster loss carryover from FTB 3805V c Federal NOL (Form 1040, line 21) d NOL carryover from FTB 3805V e NOL from FTB 3805D, FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809 f Other (describe) *0500 +0510 +0520 0530 0540 0550	21 0420	0430 0440 0460 0480 0570	a b c 0450 d e f 0580	21 0582	21 0584
22 a Total: Combine line 7 through line 21 in each column. Continue to Side 2 ...22a	0590	0600	0610	0612	0614

Income Adjustment Schedule

Section B — Adjustments to Income

	A	B	C	D	E
	Federal Amounts (taxable amounts from your federal return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract column B from column A; add column C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
22 b Enter totals from Schedule CA (540NR), Side 1, line 22a, column A through column E . 22b	0615	0616	0617	0618	0619
23 Educator expense 23	0620	0621		0622	0623
24 Certain business expenses of reservists, performing artists, and fee-basis government officials 24	0636	0637	0635	0638	0639
25 IRA deduction 25	0624			0626	0628
26 Student loan interest deduction 26	0630	0631		0632	0634
27 Tuition and fees deduction 27	0640	0642		0644	0646
28 Health savings account deduction 28	0660	0662		0664	0666
29 Moving expenses 29	0680			0692	0694
30 One-half of self-employment tax 30	0700			0772	0774
31 Self-employed health insurance deduction 31	0780	0782	0784	0792	0794
32 Self-employed SEP, SIMPLE, and qualified plans 32	0910			0912	0914
33 Penalty on early withdrawal of savings .. 33	0940			0942	0944
34 a Alimony paid. b Enter recipient's: SSN *0960 - Last name +0970 +0975 34a	0950		0955	0956	0957
35 Add line 23 through line 34a *0980 +0990 in each column, A through E 35	0993	0995	1000	1002	1004
36 Total. Subtract line 35 from line 22b in each column, A through E. See instructions. 36	1010	1020	1030	1032	1034

Part III Adjustments to Federal Itemized Deductions

37 Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27 (or Schedule A (Form 1040NR), lines 3, 7, 8, 15, and 16) 37	1040
38 Enter total of federal Schedule A (Form 1040), line 5 (state and local income tax and State Disability Insurance), or General Sales Tax and line 8 (foreign taxes only). See instructions 38	1050
39 Subtract line 38 from line 37 39	1060
40 Other adjustments including California lottery losses. See instructions. Specify *1070 40	+1080
41 Combine line 39 and line 40 41	1090
42 Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status? Single or married filing separately \$139,921 Head of household \$209,885 Married filing jointly or qualifying widow(er) \$279,846 No. Transfer the amount on line 41 to line 42. Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 42 42	1110
43 Enter the larger of the amount on line 42 or your standard deduction listed below Single or married filing separately \$3,165 Married filing jointly, head of household, or qualifying widow(er) \$6,330 43	1120

Part IV California Taxable Income

44 California AGI. Enter your California AGI from line 36, column E 44	1130
45 Enter your deductions from line 43 45	1140
46 Deduction percentage. Divide line 36, column E by line 36, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- 46	1150
47 California Itemized/Standard Deductions. Multiply line 45 by the percentage on line 46 47	1160
48 California Taxable Income. Subtract line 47 from line 44. Transfer this amount to Long Form 540NR, line 22. If less than zero, enter -0- 48	1170

2004**California Capital Gain or Loss Adjustment**

Do not complete this schedule if all of your California gains (losses) are the same as your federal gains (losses).

D (540)

Name(s) as shown on return

Social security number

	(a) Description of property (identify S corporation stock) Example 100 shares of "Z" (S stock)	(b) Sales price	(c) Cost or other basis	(d) Loss. If (c) is more than (b), subtract (b) from (c)	(e) Gain. If (b) is more than (c), subtract (c) from (b)
1a	*0010	+0020	+0030	+0040	+0050
	0060	0070	0080	0090	0100
1b	0110	0120	0130	0140	0150
	0160	0170	0180	0190	0200
2	Net gain or (loss) shown on California Schedule(s) K-1 (541, 565, 568, and 100S)			2	0210
3	Capital gain distributions (federal Form 1099-DIV, box 2a minus box 2c)			3	0222
4	Total 2004 gains from all sources. Add column (e) amounts of line 1a, line 1b, line 2, and line 3			4	0230
5	2004 loss. Add column (d) amounts of line 1a, line 1b, and line 2. Enter as a negative amount ...			5	0240
6	California capital loss carryover from 2003, if any. See instructions. Enter as a negative amount ...			6	0250
7	Total 2004 loss. Add line 5 and line 6. Enter as a negative amount			7	0260
8	Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10			8	0270
9	If line 8 is a loss, enter the smaller of: (a) the loss on line 8; or (b) \$3,000 (\$1,500 if married filing a separate return). See instructions ...			9	(0280)
10	Enter the gain or (loss) from federal Form 1040, line 13			10	0290
11	Enter the California gain from line 8 or (loss) from line 9			11	0300
12 a	If line 10 is more than line 11, enter the difference here and on Schedule CA (540) line 13, column B			12a	0310
12 b	If line 10 is less than line 11, enter the difference here and on Schedule CA (540), line 13, column C			12b	0320

2004**Depreciation and Amortization Adjustments**

Do not complete this form if your California depreciation amounts are the same as federal amounts.

3885A**Part I Identify the activity as passive or nonpassive.** (See instructions.)

Business or activity to which form FTB 3885A relates

0020 This form is being completed for a passive activity.

0030 This form is being completed for a nonpassive activity.

0010

Part II Election to Expense Certain Tangible Property (IRC Section 179).**2** Enter the amount from line 12 of the Tangible Property Expense Worksheet in the instructions **2** 0035**Part III Depreciation**

	(a) Description of property placed in service	(b) Date placed in service	(c) California basis for depreciation	(d) Method	(e) Life or rate	(f) California depreciation deduction
3	*0040	+0050	+0060	+0080	+0090	+0100
	0140	0150	0160	0180	0190	0200
	0240	0250	0260	0280	0290	0300
	0340	0350	0360	0380	0390	0400

4 Add the amounts on line 3, column (f) **4** 0840**5** California depreciation for assets placed in service prior to 2004 **5** 0860**6** Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5 **6** 0870**7** Total federal depreciation from this activity. Enter depreciation from your federal Form 4562, line 22 **7** 0880**8 a** If line 6 is more than line 7, enter the difference here and see instructions **8a** 0940**8 b** If line 6 is less than line 7, enter the difference here and see instructions **8b** 0950**Part IV Amortization**

	(a) Description of cost amortizable	(b) Date placed in service	(c) California basis for amortization	(d) Code section	(e) Period or percentage	(f) California amortization deduction
9	*0960	+0970	+0980	+0990	+1000	+1010
	1020	1030	1040	1050	1060	1070
	1080	1090	1100	1110	1120	1130
	1140	1150	1160	1170	1180	1190

10 Total California amortization from this activity. Add the amounts on line 9, column (f) **10** 1200**11** California amortization of costs that began before 2004 **11** 1210**12** Total California amortization from this activity. Add the amounts on line 10 and line 11 **12** 1220**13** Total federal amortization from this activity. Enter amortization from your federal Form 4562, line 44 **13** 1230**14 a** If line 12 is more than line 13, enter the difference here and see instructions **14a** 1240**14 b** If line 12 is less than line 13, enter the difference here and see instructions **14b** 1250

2004 California Capital Gain or Loss Adjustment**D (540NR)**

Name(s) as shown on return

Social security number

	(a) Description of property (Identify S corporation stock) Example 100 shares of "Z" (S stock)	(b) Sales price	(c) Cost or other basis	(d) Loss. If (c) is more than (b), subtract (b) from (c)	(e) Gain. If (b) is more than (c), subtract (c) from (b)
1a	*0010	+0020	+0030	+0040	+0050
	0060	0070	0080	0090	0100
1b	0110	0120	0130	0140	0150
	0160	0170	0180	0190	0200
2	Net gain or (loss) shown on California Schedule(s) K-1 (541, 565, 568, and 100S)			0210	0220
3	Capital gain distributions (federal Form 1099-DIV, box 2a minus box 2c)				0222
4	Total 2004 gains from all sources. Add column (e) amounts of line 1a, line 1b, line 2, and line 3				0230
5	2004 loss. Add column (d) amounts of line 1a, line 1b, and line 2. Enter as a negative amount ..			0240	
6	California capital loss carryover from 2003, if any. See instructions. Enter as a negative amount ..			0250	
7	Total 2004 loss. Add line 5 and line 6. Enter as a negative amount			0260	
8	Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10				0270
9	If line 8 is a loss, enter the smaller of: (a) the loss on line 8; or (b) \$3,000 (\$1,500 if married filing a separate return). See instructions ...				(0280)
10	Enter the gain or (loss) from federal Form 1040, line 13				0290
11	Enter the California gain from line 8 or (loss) from line 9				0300
12 a	If line 10 is more than line 11, enter the difference here and on Schedule CA (540NR) line 13, column B				0310
12 b	If line 10 is less than line 11, enter the difference here and on Schedule CA (540NR), line 13, column C				0320

Depreciation and Amortization Adjustments**2004**

Do not complete this form if your California depreciation amounts are the same as federal amounts.

3885A**Part I Identify the activity as passive or nonpassive.** (See instructions.)

Business or activity to which form FTB 3885A relates

- 1** ☐ This form is being completed for a passive activity.
☐ This form is being completed for a nonpassive activity.

Part II Election to Expense Certain Tangible Property (IRC Section 179).

- 2** Enter the amount from line 12 of the Tangible Property Expense Worksheet in the instructions

Part III Depreciation

	(a) Description of property placed in service	(b) Date placed in service	(c) California basis for depreciation	(d) Method	(e) Life or rate	(f) California depreciation deduction
3						

Duplicate Form

- 4** Add the amounts on line 3, column (f)

5 California depreciation for assets placed in service prior to 2004

6 Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5

7 Total federal depreciation from this activity. Enter depreciation from your federal Form 4562, line 22

8 a If line 6 is more than line 7, enter the difference here and see instructions

8 b If line 6 is less than line 7, enter the difference here and see instructions

Part IV Amortization

	(a) Description of cost amortizable	(b) Date placed in service	(c) California basis for amortization	(d) Code section	(e) Period or percentage	(f) California amortization deduction
9						

- 10** Total California amortization from this activity. Add the amounts on line 9, column (f)

11 California amortization of costs that began before 2004

12 Total California amortization from this activity. Add the amounts on line 10 and line 11

13 Total federal amortization from this activity. Enter amortization from your federal Form 4562, line 44

14 a If line 12 is more than line 13, enter the difference here and see instructions

14 b If line 12 is less than line 13, enter the difference here and see instructions

2004 STCGL – Short Term Capital Gain/Loss Transaction

For e-file only

This form describes the explanatory information that may accompany the California Schedule D and California Schedule D (540NR) Gain or Loss Adjustment entries.

	Field Number	Entry Description
Short-Term Description of Property	0020	
Short-Term Date Acquired	0040	Date (YYYYMMDD), “INHERIT”, or “VARIOUS”
Short-Term Date Sold	0060	Date (YYYYMMDD), “WORTHLESS”, or “BANKRUPT”
Short-Term Sales Price	0080	Number, “EXPIRED”, or “WORTHLESS”
Short-Term Cost or Other Basis	0100	Number, or “EXPIRED”
Short-Term Gain or (Loss)	0120	

2004 LTCGL – Long-Term Capital Gain/Loss Transaction

For e-file only

This form describes the explanatory information that may accompany the California Schedule D and California Schedule D (540NR) Gain or Loss Adjustment entries.

	Field Number	Entry Description
Long-Term Description of Property	0020	
Long-Term Date Acquired	0040	Date (YYYYMMDD), “INHERIT”, or “VARIOUS”
Long-Term Date Sold	0060	Date (YYYYMMDD) or “WORTHLESS”
Long-Term Sales Price	0080	Number, “EXPIRED”, “WORTHLESS”
Long-Term Cost or Other Basis	0100	N or “EXPIRED”
Long-Term Gain or (Loss)	0120	

2004**Sales of Business Property**

(Also, involuntary conversions and recapture amounts under IRC Sections 179 and 280F and R&TC Sections 17267.2, 17267.6, 17268, 24356.5, 24356.6, 24356.7, and 24356.8.)

D-1**Complete and attach this schedule to your tax return only if your California gains or losses are different from your federal gains or losses.**

Name(s) as shown on return

Social security no., California corp. no., or SOS no.

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty and Theft – Property Held More Than 1 Year

FEIN

Note: Use federal Form 4684, Casualties and Thefts, to report involuntary conversions from casualty and theft.

1 Enter here the gross proceeds from the sale or exchange of real estate reported to you for 2004 on federal Form(s) 1099-S, Proceeds From Real Estate Transactions (or a substitute statement), that you will be including on line 2 or line 10, (column (d)), or on line 23						1	0010	
2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (Loss) Subtract (f) from the sum of (d) and (e)	
	*0020	+0030	+0040	+0050	+0060	*+0070	+0080	
	0100	0110	0120	0130	0140	0150	0160	
3	Gain, if any, from federal Form 4684, Section B, Part II, line 39						3	0260
4	IRC Section 1231 gain from installment sales from form FTB 3805E, line 26 or line 37						4	0270
5	IRC Section 1231 gain or (loss) from like-kind exchanges from federal Form 8824 (completed using California amounts)						5	0275
6	Gain, if any, from Part III, line 35, from other than casualty and theft						6	0280
7	Combine line 2 through line 6. Enter gain or (loss) here and on the appropriate line as follows:						7	0290
IRC Section 179 Assets: For reporting the sale or disposition of assets for which an IRC Section 179 expense deduction was claimed in a prior year, see instructions. Partnerships or Limited Liability Companies (classified as partnerships): Enter the gain or (loss) on Schedule K (565 or 568), line 6. Skip lines 8, 9, 11, and 12 below. S corporations: If line 7 is zero or a loss, enter the amount on line 11 below and skip line 8 and line 9. If line 7 is a gain, continue to line 8. All others: If line 7 is zero or a loss, enter the amount on line 11 below and skip line 8 and line 9. If line 7 is a gain and you did not have any prior year IRC Section 1231 losses, or they were recaptured in an earlier year, enter the gain as follows: Form 540 and Long Form 540NR filers, enter the gain on Schedule D, (540 or 540NR) line 1, and skip lines 8, 9, and 12 below; Form 100 and Form 100W filers, enter the gain on Schedule D, Side 2, Part II, line 6, and skip lines 8, 9, and 12 below.								
8	Nonrecaptured net IRC Section 1231 losses from prior years. Enter as a positive number. See instructions						8	0320
9	Subtract line 8 from line 7. If zero or less, enter -0-						9	0330
S corporations: If line 9 is more than zero, enter this amount on Schedule D (100S), Side 2, Section B, Part II, line 5 and enter the amount, if any, from line 8 on line 12 below. If line 9 is zero, enter the amount from line 7 on line 12 below. All others: If line 9 is more than zero, enter the amount from line 8 on line 12 below, and enter the amount from line 9 as follows: Form 540 and Long Form 540NR filers, enter as a capital gain on Schedule D, (540 or 540 NR) line 1; Form 100 and Form 100W filers, enter the gain on Schedule D, Side 2, Part II, line 6. If line 9 is zero, enter the amount from line 7 on line 12 below. See instructions.								

Part II Section A – Ordinary Gains and Losses

10 Ordinary gains and losses not included on line 11 through line 17 (include property held 1 year or less):								
	*0340	+0350	+0360	+0370	+0380	*+0390	+0400	
	0420	0430	0440	0450	0460	0470	0480	
11	Loss, if any, from line 7						11	(0580)
12	Gain, if any, from line 7, or amount from line 8, if applicable. See instructions						12	0590
13	Gain, if any, from Part III, line 34						13	0600
14	Net gain or (loss) from federal Form 4684, Section B, Part II, line 31 and line 38a (completed using California amounts)						14	0610
15	Ordinary gain from installment sales from form FTB 3805E, line 25 or line 36. See instructions						15	0630
16	Ordinary gain or (loss) from like-kind exchanges from federal Form 8824 (completed using California amounts)						16	0635
17	Combine line 10 through line 16						17	0670
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip line a and line b below. For individual returns, complete line a and line b below: see instructions.								
a	If the loss on line 11 includes a loss from federal Form 4684, Section B, Part II, column (b)(ii), enter that part of the loss here. See instructions						18a	0680
b	Redetermine the gain or (loss) on line 17, excluding the loss, if any, on line 18a. Enter here and on line 20						18b	0690

Part II Section B – Adjusting California Ordinary Gain or Loss For individual returns (Form 540 and Long Form 540NR) only.

19 Enter ordinary federal gains and losses from federal Form 1040, line 14	19	0736
20 Enter ordinary California gains and losses from Side 1, line 18b	20	0737
21 Ordinary gain or loss adjustment: Compare line 19 and line 20. See instructions.		
a If line 19 is more than line 20, enter the difference here and on Schedule CA (540 or 540NR), line 14, column B	21a	0738
b If line 20 is more than line 19, enter the difference here and on Schedule CA (540 or 540NR), line 14, column C	21b	0739

Part III Gain from Disposition of Property Under IRC Sections 1245, 1250, 1252, 1254, and 1255

22 Description of IRC Sections, 1245, 1250, 1252, 1254, and 1255 property:				Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)		
A				*0740	+0750	+0760	
B				0820	0830	0840	
C				0900	0910	0920	
D				0980	0990	1000	
Relate lines 22A through 22D to these columns ▶ ▶ ▶				Property A	Property B	Property C	Property D
23 Gross sales price		23	+0770	0850	0930	1010	
24 Cost or other basis plus expense of sale		24	+0780	0860	0940	1020	
25 Depreciation (or depletion) allowed or allowable		25	*+0790	0870	0950	1030	
26 Adjusted basis. Subtract line 25 from line 24		26	+0800	0880	0960	1040	
27 Total gain. Subtract line 26 from line 23		27	+0810	0890	0970	1050	
28 If IRC Section 1245 property:							
a Depreciation allowed or allowable		28a	*1060	1080	1100	1120	
b Enter the smaller of line 27 or line 28a		28b	+1070	1090	1110	1130	
29 If IRC Section 1250 property: If straight-line depreciation was used, enter -0- on line 29g, except for a corporation subject to IRC Sec. 291:							
a Additional depreciation after 12/31/76. See instructions . .		29a	*1140	1210	1280	1350	
b Applicable percentage multiplied by the smaller of line 27 or line 29a. See instructions		29b	+1150	1220	1290	1360	
c Subtract line 29a from line 27. If line 27 is not more than line 29a, skip line 29d and line 29e		29c	+1160	1230	1300	1370	
d Additional depreciation after 12/31/70 and before 1/1/77. See instructions		29d	+1170	1240	1310	1380	
e Enter the smaller of line 29c or line 29d		29e	*+1180	1250	1320	1390	
f IRC Section 291 amount (for corporations only). See instructions		29f	+1190	1260	1330	1400	
g Add line 29b, line 29e, and line 29f		29g	+1200	1270	1340	1410	
30 If IRC Section 1252 property: Skip this section if you did not dispose of farm land or if this form is being completed for a partnership.							
a Soil, water, and land clearing expenses		30a	*1420	1450	1480	1510	
b Applicable percentage multiplied by line 30a. See instructions		30b	+1430	1460	1490	1520	
c Enter the smaller of line 27 or line 30b		30c	+1440	1470	1500	1530	
31 If IRC Section 1254 property:							
a Intangible drilling and development costs deducted after 12/31/76		31a	*1540	1560	1580	1600	
b Enter the smaller of line 27 or line 31a		31b	+1550	1570	1590	1610	
32 If IRC Section 1255 property:							
a Applicable percentage of payments excluded from income under IRC Section 126		32a	*1620	1640	1660	1680	
b Enter the smaller of line 27 or line 32a		32b	+1630	1650	1670	1690	

Summary of Part III Gains. Complete property column A through column D for line 23 through line 32b before going to line 33.

33 Total gains for all properties. Add column A through column D of line 27	33	1700
34 Add column A through column D of lines 28b, 29g, 30c, 31b, and 32b. Enter here and in Part II, line 13	34	1710
35 Subtract line 34 from line 33. Enter the portion from other than casualty and theft here and on Part I, line 6. Enter the portion from casualty and theft on federal Form 4684, Section B, line 33	35	1720

Part IV Recapture Amounts Under IRC Sections 179 and 280F When Business Use Drops to 50% or Less, or Under R&TC Sections 17267.2, 17267.6, 17268, 24356.5, 24356.6, 24356.7, and 24356.8 for Property Which Ceases to be Qualified Property

	(a) Expense deductions	(b) Recovery deductions
36 Expense deductions or recovery deductions. See instructions	36	*1760
37 Depreciation or recovery deductions. See instructions	37	1780
38 Recapture amount. Subtract line 37 from line 36. See instructions	38	1810

2004**Tax on Lump-Sum Distributions**

Attach to Form 540, Long Form 540NR, or Form 541. Use this form only for lump-sum distributions from qualified plans.

G-1

Name(s) as shown on return

0010

Social security number or FEIN

0020**Part I****Complete this part to see if you can use Schedule G-1.**

Yes No

- 1 Was this a distribution of a plan participant's entire balance from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," do not use this form **0024 1** ☐ ☐ **0026**
- 2 Did you roll over any part of the distribution? If "Yes," do not use this form **0030 2** ☐ ☐ **0040**
- 3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936? **0042 3** ☐ ☐ **0044**
- 4 Were you (a) a plan participant who received this distribution (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of distribution? **0084 4** ☐ ☐ **0086**
If you answered "No" to both questions 3 and 4, do not use this form.
- 5 Did you use Schedule G-1 in a prior year for any distribution received after 1986 for the same plan participant, including yourself, for whom the 2004 distribution was made? If "Yes," do not use this form **0190 5** ☐ ☐ **0200**

Part II**Complete this part to choose the 5.5% capital gain election. See instructions.**

- 6 Capital gain part from federal Form 1099-R, box 3. If you are taking the death benefit exclusion, see the instructions for line 6 **6 0220**
- 7 Multiply line 6 by 5.5% (.055) and enter here. If you elect to use Part III, go to line 8. Otherwise, enter the amount from line 7 on Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b. **7 0230**

Part III**Complete this part to choose the 10-year averaging method. See instructions.**

- 8 Ordinary income from federal Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the amount from federal Form 1099-R, box 2a. See instructions **0240 8 0250**
- 9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996. See instructions **9 0260**
- 10 Total taxable amount. Subtract line 9 from line 8 **10 0270**
- 11 Current actuarial value of annuity, if applicable, from federal Form 1099-R, box 8 **11 0280**
- 12 Adjusted total taxable amount. Add line 10 and line 11. If this amount is \$70,000 or more, skip line 13 through line 16, and enter this amount on line 17. **12 0290**
- 13 Multiply line 12 by 50% (.50), but do not enter more than \$10,000. **13 0300**
- 14 Subtract \$20,000 from line 12 and enter the difference. If the result is zero or less, enter -0- **14 0310**
- 15 Multiply line 14 by 20% (.20) **15 0320**
- 16 Minimum distribution allowance. Subtract line 15 from line 13 **16 0330**
- 17 Subtract line 16 from line 12 **17 0340**
- 18 Multiply line 17 by 10% (.10) **18 0510**
- 19 Tax on amount on line 18. Use the Tax Rate Schedule on page 2 of the instructions **19 0520**
- 20 Multiply line 19 by ten (10). If line 11 is blank, skip line 21 through line 26 and enter this amount on line 27. Otherwise, continue to line 21 **20 0530**
- 21 Divide line 11 by line 12 (rounded to at least three places). See instructions **21 0540**
- 22 Multiply line 16 by the decimal amount on line 21 **22 0550**
- 23 Subtract line 22 from line 11 **23 0560**
- 24 Multiply line 23 by 10% (.10) **24 0570**
- 25 Tax on amount on line 24. Use the Tax Rate Schedule on page 2 of the instructions **25 0580**
- 26 Multiply line 25 by ten (10) **26 0590**
- 27 Subtract line 26 from line 20 **27 0600**
- 28 Tax on lump-sum distribution. Add Part II, line 7 and Part III, line 27. Enter here and on Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b **28 0610**

2004 Head of Household Schedule (4803e)

1. Look at the chart below to identify the relationship of the person you believe qualified you for the head of household filing status. Enter the code number for that relationship in the code box to the right.

Relationship	Code
Son, daughter, stepson, or stepdaughter	1
Grandchild	2
Foster child	3
Father or mother	4
Brother, sister, stepbrother, stepsister, half-brother, half-sister, grandfather, grandmother, stepfather, stepmother; son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law	5
Uncle, aunt, nephew, or niece	6
Other (please explain) <u> *0012 </u> (You cannot claim yourself, your spouse, or your tax preparer.)	7

0010

Code

2. Provide the social security number, name, and age of the qualifying person you indicated in question 1.

Social Security Number: **0014** - - Name: **0016**

Age in years as of 12/31/2004: **0018** If less than one year old, age in months: **0019**

3. Were you entitled to claim a dependent exemption credit for your qualifying person in 2004?

0020 ☐ Yes. ☐ No. **0025**

4. Did the qualifying person live with you the entire year in 2004?

0030 ☐ Yes. **Go to Question 6.**

0035 ☐ No. List the beginning and ending dates of each period the qualifying person lived with you during 2004, **or** provide the total number of days the qualifying person lived with you during 2004 **and** answer question 5.

From	0040 / /	To	0050 / /	OR
From	0060 / /	To	0070 / /	
From	0080 / /	To	0090 / /	
From	0100 / /	To	0110 / /	

0115

Total number of days
(More than 12 hours each day)

5. If your qualifying person did not live with you for the entire year during 2004, select the code below that best explains the main reason your qualifying person was absent from your home. Enter the code letter in the code box to the right.

Main Reason	Code
Lived away at school	A
Military service	B
Hospital / Convalescence	C
Birth or death	D
College	E
Lived with other parent	F
Moved out	G
Other (please explain) <u>*0122</u>	H

0120

Code

6. Was your qualifying person in question 1 married as of December 31, 2004? ☐ Yes ☐ No
- If yes, did this person file a joint tax return for 2004 with his or her spouse? ☐ Yes ☐ No

0124

0125

0126

0127

7. If your qualifying person was not your birth, adopted, or stepchild, did a parent of the qualifying person live in the home with you and the qualifying person at any time during 2004?

0128 ☐ Yes. ☐ No. **0129**

8. As of December 31, 2004 were you single? For the purpose of this question "single" means: never legally married, or widowed (spouse died before January 1, 2004), or received a final court decree of divorce or legal separation on or before December 31, 2004, or received a final court decree of annulment.

0130 ☐ Yes. ☐ No. **0135**

9. If you were legally married during all or part of 2004, did you live with your spouse at any time during that year? You were legally married in 2004 if you did not receive a final court decree of divorce or legal separation on or before December 31, 2004, or did not receive a final court decree of annulment.

0140 ☐ Yes. ☐ No. **0145**

If yes, list the beginning and ending dates of each period that you lived with your spouse during 2004.

From	0150	/	/	To	0160	/	/	From	0170	/	/	To	0180
	0190	/	/		0200	/	/		0210	/	/		0220

Please provide a telephone number and the best time we can reach you between 6:30 a.m. and 7 p.m. Monday through Friday, if we need more information.

Best time to call: **0225** Before **0227** After **0230** **0232** a.m. **0235** p.m. Telephone number: **0240**- **0242** - **0245**
(Area Code) (Number) (Extension)

2004**Alternative Minimum Tax and
Credit Limitations — Residents****P (540)**

Attach this schedule to Form 540.

Name(s) as shown on Form 540

Your social security number

Part I Alternative Minimum Taxable Income (AMTI) Important: See instructions for information regarding California/federal differences.

1	If you itemized deductions, go to line 2. If you did not itemize deductions, enter your standard deduction from Form 540, line 18, and go to line 6	1	0010
2	Medical and dental expense. Enter the smaller of Schedule A (Form 1040), line 4, or 2 1/2% of Form 1040, line 36	2	0020
3	Personal property taxes and real property taxes. See instructions	3	0030
4	Certain interest on a home mortgage not used to buy, build, or improve your home. See instructions	4	0040
5	Miscellaneous itemized deductions. See instructions	5	0050
6	Refund of personal property taxes and real property taxes. See instructions	6	(0060)
Caution: Do not include your state income tax refund on this line.			
7	Investment interest expense adjustment. See instructions	7	0070
8	Post-1986 depreciation. See instructions	8	0080
9	Adjusted gain or loss. See instructions	9	0090
10	Incentive stock options and California qualified stock options (CQSOs). See instructions	10	0100
11	Passive activities adjustment. See instructions	11	0110
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 8	12	0120
13	Other. Enter the amount, if any, for each item, a through o, and enter the total on line 13. See instructions.		
a	Appreciated contribution carryover	0130	
b	Circulation expenditures	0140	
c	Depletion	0150	
d	Depreciation (pre-1987)	0160	
e	Installment sales	0170	
f	Intangible drilling costs	0180	
g	Long-term contracts	0190	
h	Loss limitations	0200	
i	Mining costs	0210	
j	Patron's adjustment	0215	
k	Pollution control facilities	0220	
l	Qualified small business stock	0225	
m	Research and experimental	0230	
n	Tax shelter farm activities	0240	
o	Related adjustments	0250	
14	Total Adjustments and Preferences. Combine line 1 through line 13	14	0270
15	Enter taxable income from Form 540, line 19. See instructions	15	0280
16	Net operating loss (NOL) deductions	16	0290
17	AMTI exclusion. See instructions	17	(0295)
18	If your federal adjusted gross income (AGI) is less than the amount for your filing status (listed below), skip this line and go to line 19. If you itemized deductions and your federal AGI is more than the amount for your filing status, see instructions.	18	(0300)
	Single or married filing separately	\$139,921	
	Married filing jointly or qualifying widow(er)	\$279,846	
	Head of household	\$209,885	
19	Combine line 14 through line 18	19	0310
20	Alternative minimum tax NOL deduction. See instructions	20	0320
21	Alternative Minimum Taxable Income. Enter amount from line 19 (if married filing separately and line 21 is more than \$265,853, see instructions)	21	0330

Part II Alternative Minimum Tax (AMT)**22 Exemption Amount.** (If this schedule is for a child under age 14, see instructions.)**If your filing status is:****And line 21 is not over:****Enter on line 22:**

Single or head of household

\$192,963

\$51,457

Married filing jointly or qualifying widow(er)

257,284

68,610

Married filing separately

128,641

34,303

0340 **22** **0350**

If Part I, line 21 is more than the amount shown above for your filing status, see instructions.

23	Subtract line 22 from line 21. If zero or less, enter -0-	23	0360
24	Tentative Minimum Tax. Multiply line 23 by 7.0% (.07)	24	0370
25	Regular tax before credits from Form 540, line 20	25	0380
26	Alternative Minimum Tax. Subtract line 25 from line 24. If zero or less, enter -0- here and on Form 540, line 35. If more than zero, enter here and on Form 540, line 35. If you make estimated tax payments for tax year 2005, enter amount from line 26 on the 2005 Form 540-ES, Estimated Tax Worksheet, line 16. (Exception: If you have carryover credit for solar energy or commercial solar energy, first enter the result on Side 2, Part III, Section C, line 23.)	26	0382

Part III Credits that Reduce Tax Note: Be sure to attach your credit forms to Form 540.

1	Enter the amount from Form 540, line 24	1	0430
2	Enter the tentative minimum tax from Side 1, Part II, line 24	2	0440

		(a) Credit amount	(b) Credit used this year	(c) Tax balance that may be offset by credits	(d) Credit carryover
Section A – Credits that reduce excess tax.					
3	Subtract line 2 from line 1. If zero or less enter -0- and see instructions. This is your excess tax which may be offset by credits	3		0450	
A1 Credits that reduce excess tax and have no carryover provisions.					
4	Code: 214 Long-term care credit (FTB 3504)	4	0550	0560	0570
5	Code: 162 Prison inmate labor credit (FTB 3507)	5	0590	0600	0610
6	Code: 169 Enterprise zone employee credit (FTB 3553)	6	0690	0700	0702
A2 Credits that reduce excess tax and have carryover provisions. See instructions.					
7	Code: *0720 Credit Name: +0730	7	+0740	+0750	+0760
8	Code: 0780 Credit Name: 0790	8	0800	0810	0820
9	Code: 0840 Credit Name: 0850	9	0860	0870	0880
10	Code: 0900 Credit Name: 0910	10	0920	0930	0940
11	Code: 188 Credit for prior year alternative minimum tax	11	0960	0970	0980
Section B – Credits that may reduce tax below tentative minimum tax.					
12	If Part III, line 3 is zero, enter the amount from line 1. If line 3 is more than zero, enter the total of line 2 and the last entry in column (c).	12		1600	
B1 Credits that reduce net tax and have no carryover provisions.					
13	Code: 170 Credit for joint custody head of household	13	1605	1610	1615
14	Code: 173 Credit for dependent parent	14	1621	1625	1631
15	Code: 163 Credit for senior head of household	15	1635	1641	1645
16	Nonrefundable renter's credit.	16	1661	1662	1663
17	Code: 212 Teacher retention credit	17	S U S P E N D E D		
B2 Credits that reduce net tax and have carryover provisions. See instructions.					
18	Code: *1670 Credit Name: +1680	18	+1690	+1700	+1710
19	Code: 1730 Credit Name: 1740	19	1750	1760	1770
20	Code: 1790 Credit Name: 1800	20	1810	1820	1830
21	Code: 1850 Credit Name: 1860	21	1870	1890	1900
B3 Other state tax credit.					
22	Code: 187 Other state tax credit	22	2030	2040	2050
Section C – Credits that may reduce alternative minimum tax.					
23	Enter your alternative minimum tax from Side 1, Part II, line 26	23		2060	
24	Code: 180 Solar energy credit carryover from Section B2, column (d)	24	2070	2080	2100
25	Code: 181 Commercial solar energy credit carryover from Section B2, column (d)	25	2110	2120	2130
26	Adjusted AMT. Enter the balance from line 25, column (c) here and on Form 540, line 35	26		2150	

Alternative Minimum Tax and Credit**2004****Limitations — Nonresidents or Part-Year Residents****P (540NR)**

Attach this schedule to Long Form 540NR.

Name(s) as shown on Long Form 540NR

Your social security number

Part I Alternative Minimum Taxable Income (AMTI) Important: See instructions for information regarding California/federal differences.

1	If you itemized deductions, go to line 2. If you did not itemize deductions, enter your standard deduction from Long Form 540NR, line 18, and go to line 6	1	0010
2	Medical and dental expense. Enter the smaller of Schedule A (Form 1040), line 4, or 2 1/2% of Form 1040, line 36	2	0020
3	Personal property taxes and real property taxes. See instructions	3	0030
4	Certain interest on a home mortgage not used to buy, build, or improve your home. See instructions	4	0040
5	Miscellaneous itemized deductions. See instructions	5	0050
6	Refund of personal property taxes and real property taxes. See instructions	6	(0060)
Caution: Do not include your state income tax refund on this line.			
7	Investment interest expense adjustment. See instructions	7	0070
8	Post-1986 depreciation. See instructions	8	0080
9	Adjusted gain or loss. See instructions	9	0090
10	Incentive stock options and California qualified stock options (CQSOs). See instructions	10	0100
11	Passive activities adjustment. See instructions	11	0110
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 8	12	0120
13	Other. Enter the amount, if any, for each item, a through o, and enter the total on line 13. See instructions.		
	a Appreciated contribution carryover	a	0130
	b Circulation expenditures	b	0140
	c Depletion	c	0150
	d Depreciation (pre-1987)	d	0160
	e Installment sales	e	0170
	f Intangible drilling costs	f	0180
	g Long-term contracts	g	0190
	h Loss limitations	h	0200
	i Mining costs	i	0210
	j Patron's adjustment	j	0215
	k Pollution control facilities	k	0220
	l Qualified small business stock	l	0225
	m Research and experimental	m	0230
	n Tax shelter farm activities	n	0240
	o Related adjustments	o	0250
	Total of the amounts on line a through line o	13	0260
14	Total Adjustments and Preferences. Combine line 1 through line 13	14	0270
15	Enter taxable income from Long Form 540NR, line 19. See instructions	15	0280
16	Net operating loss (NOL) deduction	16	0290
17	AMTI exclusion. See instructions	17	(0295)
18	If your federal adjusted gross income (AGI) is less than the amount for your filing status (listed below), skip this line and go to line 19. If you itemized deductions and your federal AGI is more than the amount for your filing status, see instructions	18	(0300)
	Single or married filing separately		\$139,921
	Married filing jointly or qualifying widow(er)		\$279,846
	Head of household		\$209,885
19	Combine line 14 through line 18	19	0310
20	Alternative minimum tax NOL deduction. See instructions	20	0320
21	Alternative Minimum Taxable Income. Enter amount from line 19 (if married filing separately and line 21 is more than \$265,853, see instructions)	21	0330

Part II Alternative Minimum Tax (AMT)**22 Exemption Amount.** (If this schedule is for a child under age 14, see instructions.)**If your filing status is:****And line 21 is not over:****Enter on line 22:**

Single or head of household

\$192,963

\$51,457

Married filing jointly or qualifying widow(er)

257,284

68,610

Married filing separately

128,641

34,303

} **0340** 22 **0350**

If Part I, line 21 is more than the amount shown above for your filing status, see instructions.

23	Subtract line 22 from Part I, line 21. If zero or less, enter -0-	23	0360
24	Total Tentative Minimum Tax (TMT). Multiply line 23 by 7.0% (.07)	24	0370
25	California adjusted gross income (AGI) from Schedule CA (540NR), line 44	25	0383
26	NOL adjustment	26	0384
27	Alternative Minimum Tax Income (AMTI) exclusion. See instructions	27	(0385)
28	Combine line 25 and line 27	28	0386
29	Adjustments and Preferences. See instructions before completing.		
a	Investment interest expense	0387	
b	Post-1986 depreciation	0388	
c	Adjusted gain or loss	0389	
d	Incentive stock options and QSOs	0390	
e	Passive activities	0391	
f	Beneficiaries of estates & trusts	0392	
g	Circulation expenditures	0393	
h	Depletion	0394	
i	Depreciation (pre-1987)	0395	
j	Installment sales	0396	
	Add line a through line t	29	0407
30	Combine line 28 and line 29	30	0408
31	California Alternative Minimum Tax (AMT) net operating loss (NOL) deduction	31	0409
32	California AMT AGI. Enter amount from line 30. If you did not itemize deductions, enter the result here and on line 40 and skip line 33 through line 39. If you itemized deductions, enter the result here and continue to line 33	32	0410
33	Itemized deductions (before federal AGI limitation and proration). Enter the amount from Schedule CA (540NR), line 41	33	0411
34	Itemized deductions included in Part I.		
a	Medical and dental expense, enter amount from Part I, line 2	0412	
b	Personal property taxes and real property taxes, enter amount from Part I, line 3	0413	
c	Interest on home mortgage, enter amount from Part I, line 4	0414	
d	Miscellaneous itemized deductions, enter amount from Part I, line 5	0415	
e	Investment interest expense adjustment, enter amount from Part I, line 7	0416	
	Combine line a through line e	34	(0417)
35	Total AMT Itemized Deductions. Combine line 33 and line 34	35	0418
36	Total AMTI. Enter the amount from Part I, line 21	36	0419
37	Total AMT AGI. Add line 35 and line 36	37	0420
38	AMT Itemized Deduction Percentage. Divide line 32 by line 37. Do not enter more than 1.0000	38	0421
39	Prorated AMT Itemized Deductions. Multiply line 35 by line 38	39	0422
40	California AMTI. Subtract line 39 from line 32	40	0423
41	Total TMT. Enter the amount from line 24	41	0424
42	California AMT Rate. Divide line 41 by amount from Part I, line 21	42	0425
43	California TMT. Multiply line 40 by line 42	43	0426
44	Regular Tax. Enter the amount from Long Form 540NR, line 24	44	0427
45	Alternative Minimum Tax. Subtract line 44 from line 43. If zero or less enter -0- here and on Long Form 540NR, line 44. Continue to Part III to figure your allowable credits. (If you have a carryover credit for solar energy or commercial solar energy, also enter the result on Side 3, Part III, Section C, line 25). If you make estimated tax payments for tax year 2005, enter amount from line 26 on the 2005 Form 540-ES, Estimated Tax Worksheet, line 16.	45	0428

Part III Credits that Reduce Tax Note: Be sure to attach your credit forms to Long Form 540NR.

1	Enter the amount from Long Form 540NR, line 27	1	0430
2	Enter the tentative minimum tax from Side 2, Part II, line 43	2	0440

	(a) Credit amount	(b) Credit used this year	(c) Tax balance that may be offset by credits	(d) Credit carryover
--	-------------------------	---------------------------------	--	----------------------------

Section A – Credits that reduce excess tax.

3 Subtract line 2 from line 1. If zero or less enter -0- and see instructions.

This is your excess tax which may be offset by credits 3 **0450****A1 Credits that reduce excess tax and have no carryover provisions.**

4 Code: 214 Credit for long-term care (FTB 3504)

Credit from Credit
Form 540NR, **0542** X Percentage **0544** = 4 **0550** **0560** **0570**

See line 34 instructions on 540NR Long Form.

5 Code: 162 Prison inmate labor credit (FTB 3507) 5 **0590** **0600** **0610**6 Code: 169 Enterprise zone employee credit (FTB 3553) 6 **0690** **0700** **0702****A2 Credits that reduce excess tax and have carryover provisions. See instructions.**7 Code: ***0720** Credit Name: **+0730** 7 **+0740** **+0750** **+0760** **+0770**8 Code: **0780** Credit Name: **0790** 8 **0800** **0810** **0820** **0830**9 Code: **0840** Credit Name: **0850** 9 **0860** **0870** **0880** **0890**10 Code: **0900** Credit Name: **0910** 10 **0920** **0930** **0940** **0950**11 Code: 188 Credit for prior year alternative minimum tax 11 **0960** **0970** **0980** **0990****Section B – Credits that may reduce tax below tentative minimum tax.**12 If Part III, line 3 is zero, enter the amount from line 1. If line 3 is more than
zero, enter the total of line 2 and the last entry in column (c) 12 **1600****B1 Credits that reduce net tax and have no carryover provisions.**

13 Code: 170 Credit for joint custody head of household

Credit from Credit
Form 540NR, **1601** X Percentage **1603** = 13 **1605** **1610** **1615**

See line 31 instructions on 540NR Long Form.

14 Code: 173 Credit for dependent parent

Credit from Credit
Form 540NR, **1617** X Percentage **1619** = 14 **1621** **1625** **1631**

See line 32 instructions on 540NR Long Form.

15 Code: 163 Credit for senior head of household

Credit from Credit
Form 540NR, **1632** X Percentage **1633** = 15 **1635** **1641** **1645**

See line 33 instructions on 540NR Long Form.

16 Nonrefundable renter's credit 16 **1661** **1662** **1663**17 Code 212: Teacher retention credit 17 **S U S P E N D E D****B2 Credits that reduce net tax and have carryover provisions. See instructions.**18 Code: ***1670** Credit Name: **+1680** 18 **+1690** **+1700** **+1710** **+1720**19 Code: **1730** Credit Name: **1740** 19 **1750** **1760** **1770** **1780**20 Code: **1790** Credit Name: **1800** 20 **1810** **1820** **1830** **1840**21 Code: **1850** Credit Name: **1860** 21 **1870** **1890** **1900** **1910****B3 Other state tax credit**22 Code: 187 Other state tax credit 22 **2030** **2040** **2050****Section C – Credits that may reduce alternative minimum tax.**23 Enter your alternative minimum tax from Side 2, Part II, line 45 23 **2060**24 Code: 180 Solar energy credit carryover from Section B2, column (d) 24 **2070** **2080** **2090** **2100**25 Code: 181 Commercial solar energy credit carryover from Section B2,
column (d) 25 **2110** **2120** **2130** **2140**26 Adjusted AMT. Enter the balance from line 25, column (c) here and on
Long Form 540NR, line 44 26 **2150**

2004 Apportionment and Allocation of Income

R

Attach this schedule to your California tax return.

For calendar year 2004 or fiscal year beginning month _____ day _____ year 2004, and ending month _____ day _____ year 20

Corporation name _____ California corporation number _____

Address _____ PMB no. _____

City _____ State (country) _____ ZIP Code _____

Water's-Edge Filers Only: If controlled foreign corporations (CFCs) are included in the combined report, attach form FTB 2416, Retained Earnings of Controlled Foreign Corporations.**Be sure to complete Side 1 and all applicable schedules. See General Information for Schedule R.**

1 a	Net income (loss) after state adjustments from Form 100 or Form 100W, Side 1, line 18; Form 100S, Side 1, line 15; Form 100X, line 4. Form 565 and Form 568 filers: Include the total of line 1 through line 7 from Schedule K (565 or 568) less the total of line 8 through line 12 from Schedule K (565 or 568)	1a	0010
b	Water's-edge foreign investment interest offset from form FTB 2424, line 17	1b	0020
c	Total. Combine line 1a and line 1b	1c	0030
Nonbusiness Income (Loss) from all sources. See General Information A for definitions and examples.			
2	Dividends included on line 1a and not deducted on Form 100, Side 1, line 11; Form 100W, Side 1, lines 11a/b; or Form 100S, Side 1, lines 9 and 10	2	0040
3	Interest. Attach schedule	3	0050
4	Net income (loss) from the rental of property from Schedule R-3, line 3, column (c)	4	0060
5	Royalties. Attach schedule	5	0070
6	Gain (loss) from the sale of assets from Schedule R-4, line 2, column (e)	6	0080
7	Gain (loss) from sale of a nonbusiness interest in a partnership or LLC. Attach schedule	7	0090
8	Miscellaneous nonbusiness income (loss). Attach schedule	8	0100
9	Total nonbusiness income (loss). Combine line 2 through line 8	9	0110
Business Income (Loss) before apportionment (subject to a separate apportionment formula)			
10	Nonunitary partnership or LLC business income (loss)	10	0111
11	Income (loss) from a separate trade or business. Attach supplemental Schedule R	11	0112
12	Income (loss) deferred from prior years, see instructions	12	0113
13	Capital gain (loss) netting subject to separate apportionment. See General Information M	13	0114
14	Total separately apportionable business income (loss). Combine line 10 through line 13	14	0115
15	Total business income (loss) subject to apportionment for this trade or business, subtract the sum of line 9 and line 14 from line 1c	15	0120
16	Interest offset from Schedule R-5, line 7 or line 16 (California domiciliaries only)	16	0130
17	Business income (loss) for this trade or business subject to apportionment. Combine line 15 and line 16	17	0140
18 a	Apportionment percentage from Schedule R-1, line 5	18a	0150 %
b	Business income (loss) apportioned to California. Multiply line 17 by line 18a	18b	0160
Nonbusiness Income (Loss) Allocable to California. If no income (loss) is allocable to California, do not complete line 19 through line 26, enter -0- on line 27 and go to Side 2, line 28.			
19	Dividends and interest income (if taxpayer's commercial domicile is in California):		
a	Dividends included in line 2 above	19a	0170
b	Interest included in line 3 above	19b	0180
20	Net income (loss) from the rental of property within California from Schedule R-3, line 3, column (b)	20	0190
21	Royalties. Attach schedule	21	0200
22	Gain (loss) from the sale of assets within California from Schedule R-4, line 2, total of column (b) and column (d). Combined reporting groups, see General Information M	22	0210
23	Gain (loss) from sale of a nonbusiness interest in a partnership or LLC. Attach schedule	23	0220
24	Miscellaneous nonbusiness income (loss). Attach schedule	24	0230
25	Total nonbusiness income (loss) allocable to California. Combine line 19a through line 24	25	0240
26	Interest offset from line 16 allocated to income included on line 19a and line 19b (California domiciliary only). See General Information J	26	0250
27	Net nonbusiness income (loss) allocable to California. Subtract line 26 from line 25	27	0255

California business income (loss) subject to a separate apportionment formula.

28	California business income (loss) from a nonunitary partnership or LLC	28	0257		
29	California income (loss) from a separate trade or business. Attach supplemental schedule R.	29	0260		
30	California income (loss) deferred from prior years, see instructions	30	0265		
31	Total business income (loss) separately apportioned to California. Combine line 28 through line 30	31	0275		
Net income (loss) for California purpose					
32	Post-apportioned and allocated amounts from capital gain (loss) netting (combined reporting groups). See General Information M	32	0277		
33	Net income (loss) for California purposes before contributions adjustment. Combine line 18b, 27, 31 and 32	33	0280		
34	Contributions adjustment from Schedule R-6, line 15	34	0290		
35	Net income (loss) for California purposes. Combine line 33 and line 34. Enter here and on Form 100 or Form 100W, Side 1, line 19 or Form 100S, Side 1, line 16	35	0300		

Schedule R-1 Apportionment Formula

The following information must be submitted by all corporations engaged in a trade or business activity conducted within and outside California, regardless of the apportionment method used.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California (b) ÷ (a)
1 Property: Use the average yearly value of owned real and tangible personal property used in the business at original cost. See General Information E. Exclude property not connected with the business and the value of construction in progress.			
Inventory	0310	0320	
Buildings	0330	0340	
Machinery and equipment (including delivery equipment)	0350	0360	
Furniture and fixtures	0370	0380	
Land	0390	0400	
Other tangible assets. Attach schedule	0410 @0415	0420 @0425	
Rented property used in the business. See General Information E	0430	0440	
Total property	0450	0460	0470 %
2 Payroll: Use employee wages, salaries, commissions, and other compensation related to business income. See General Information F.			
Total payroll	0480	0490	0500 %
3 Sales: Use gross receipts, less returns, and allowances	0510		
a Sales delivered or shipped to California purchasers. See General Information G.			
(i) Shipped from outside California		0520	
(ii) Shipped from within California		0530	
b Sales shipped from California to:			
(i) The United States Government		0540	
(ii) Purchasers in a state where the taxpayer is not taxable. See General Information G		0550	
c Other gross receipts (rents, royalties, interest, etc.)	0560	0570	
Total sales	0580	0590	
Divide Sales column (b) by Sales column (a) and multiply by 2 (except for qualified business activities). See General Information G			0600 %
4 Total percent. Add the percentages in column (c). See General Information H			0610
5 Apportionment percentage. Divide line 4 by 4 (qualified business activities divide by 3, see General Information G) and enter here and on Schedule R, Side 1, line 18a. See General Information H			0620 %

Schedule R-2 Sales and General Questionnaire. Attach additional sheets if necessary.

- 1 Describe briefly the nature and location(s) of your California business activities: **0630**
- 2 State the exact title and principal business activity of all joint ventures, partnerships, or LLCs in which the corporation has an interest: **0640**
- 3 Does the California sales figure on Schedule R-1 (or a comparable schedule in a combined report) include all sales shipped from California where the purchaser is the U.S. Government? ☐ Yes ☐ No If no, explain. **0650 0660 0670**
- 4 Does the California sales figure on Schedule R-1 (or a comparable schedule in a combined report) include all sales shipped from California to states in which the taxpayer is not subject to tax? See General Information G. ☐ Yes ☐ No If no, explain. **0680 0690 0700**
- 5 Are the nonbusiness items reported on Schedule R, Side 1, line 2 through line 8, and the apportionment factor items reported on Schedule R-1 treated consistently on all state tax returns filed by the taxpayer? ☐ Yes ☐ No If no, explain. **0710 0720 0730**
- 6 Has this corporation or any member of its combined unitary group changed the way income is apportioned or allocated to California from prior year tax returns? See General Information I. ☐ Yes ☐ No If yes, explain. **0740 0750 0760**
- 7 Does the California sales figure on Schedule R-1 (or comparable schedule in a combined report) include all sales shipped to California destinations? ☐ Yes ☐ No If no, indicate the name of the selling member and the nature of the sales activity believed to be immune **0770 0780 0790**
- 8 Does the California sales figure on Schedule R-1 (or comparable schedule in a combined report) include all sales delivered to customers outside California which have an ultimate destination in California? ☐ Yes ☐ No If no, explain. **0800 0810 0820**

Schedule R-3 Net Income (Loss) From the Rental of Nonbusiness Property

	(a) Total outside California	(b) Total within California	(c) Total outside and within California (a) + (b)
1 Income from rents			
2 Rental deductions			
3 Net income (loss) from rents. Subtract line 2 from line 1. Enter here and enter column (c) on Side 1, line 4; enter column (b) on Side 1, line 20 ...			

Schedule R-4 Gain (Loss) From the Sale of Nonbusiness Assets

California sales of nonbusiness assets include transactions involving: (1) real property located in California; (2) tangible personal property, if it had a situs in California at the time of sale, or if the corporation is commercially domiciled in California and not taxable in the state where the property had a situs at the time of sale; and (3) intangible personal property if the corporation's commercial domicile is in California or the income is otherwise allocable to California.

1 Description of property sold	Real estate and other tangible assets		Intangible assets		Total
	(a) Gain (loss) from outside California	(b) Gain (loss) from within California	(c) Gain (loss) from outside California	(d) Gain (loss) from within California	(e) Gain (loss) (a)+(b)+(c)+(d)
2 Total gain (loss)					

Enter total gain (loss) line 2, column (e) on Side 1, line 6 and enter total of line 2, column (b) and (d) on Side 1, line 22

2004 Other State Tax Credit**S**

Attach to Form 540, Long Form 540NR, or Form 541.

Your social security number

Name(s) as shown on your California tax return

FEIN

Part I Double-Taxed Income (Read Specific Line Instructions for Part I before completing this part.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
*0010	\$ 0020	\$ 0030
0040	0050	0060
0070	0080	0090
1 Total double-taxed income	\$ 0100	\$ 0110

Part II Figure Your Other State Tax Credit (Read Specific Line Instructions for Part II before completing this part.)

2 California tax liability. See instructions	2 0120	
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	3 0130	
4 California adjusted gross income. See instructions	4 0140	
5 Divide line 3 by line 4 (100% maximum)	5 0150	%
6 Multiply line 2 by the percentage on line 5	6 0160	
7 Income tax liability paid to (name of other state) 0170 for the same income taxed by California. See instructions	7 0180	
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	8 0190	
9 Adjusted gross income taxable by other state. See instructions	9 0200	
10 Divide line 8 by line 9 (100% maximum)	10 0210	%
11 Multiply line 7 by the percentage on line 10	11 0220	
12 Other state tax credit. Enter the smaller of line 6 or line 11. See instructions	12 0230	

General Information

Taxpayers may qualify for a credit for income taxes paid to another state when the same income that is taxed by the other state is also taxed by California, even when the same income is taxed in different years by the other state and California. For further information see Cal. Code Regs., tit. 18 section 18001-1(c).

You must attach this schedule and a copy of your return(s) filed with the other state(s) to your California return. Partners of partnerships, members of limited liability companies (LLCs) classified as partnerships for tax purposes, and shareholders of S corporations, see section G.

Note: If you e-file, you **do not** need to submit returns filed with other states with your California return. Retain a copy of other state tax returns, along with a copy of this form for your records.

A Purpose

If you are an individual filing a California personal income tax return or an estate or trust filing a California fiduciary income tax return, use this form to claim a credit against California tax for net income taxes imposed by and paid to another state or U.S. possession.

Residents of California may claim a credit only if the income taxed by the other state has a source within the other state under California law. **No credit is allowed** if the other state allows California residents a credit for net income taxes paid to California.

Nonresidents of California may claim a credit only for net income taxes imposed by and paid to their states of residence and only if such states do not allow their residents a credit for net income taxes paid to California.

Important: See sections C and D for a complete list of states and U.S. possessions for which the other state tax credit is allowed. See section H for a description of the source of various types of income.

Beneficiaries of estates or trusts, partners of partnerships, members of LLCs classified as partnerships, and shareholders of S corporations that paid a net income tax to another state on income that must be reported to California may also claim the other state tax credit. See sections F and G for details.

B Application of the Credit

Credit is allowed for net income taxes paid to another state (not including any tax comparable to California's alternative minimum tax) on income that is also subject to California tax. The credit is applied against California net tax, less other credits. The credit cannot be applied against California alternative minimum tax.

When a joint return is filed in California, the entire amount of tax paid to the other state may be used in figuring the credit, regardless of which spouse paid the other state tax or whether a joint or separate return is filed in the other state.

When a joint return is filed in the other state and separate California returns are filed, the credit is allowed in proportion to the income reported on each California return.

If, after paying tax to the other state, you get a refund or credit due to an amended return, computation error, audit, etc., you must report the refund or credit immediately to the Franchise Tax Board (FTB). Prepare a revised Schedule S and attach it to:

- Form 540X, Amended Individual Income Tax Return, if you filed Form 540 or Long Form 540NR; or
- Form 541, California Fiduciary Income Tax Return, if you filed Form 541. Check "Amended return" box below fiduciary address area on Side 1.

C California Residents

California resident individuals or estates and trusts that derived income from sources within any of the following states or U.S. possessions and paid a net income tax to that state or U.S. possession on income that is also taxed by California may claim the other state tax credit:

Alabama, American Samoa, Arkansas, Colorado, Connecticut, Delaware, Georgia, Hawaii, Idaho, Illinois, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, New Hampshire (business profits tax), New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Pennsylvania, Puerto Rico, Rhode Island, South Carolina, Utah, Vermont, Virginia (dual residents*), Virgin Islands, West Virginia, Wisconsin, and the District of Columbia (unincorporated business tax and income tax, the latter for dual residents only).

California residents who are included in a nonresident composite partnership or S corporation return filed with the states listed above as well as Arizona, Indiana, Oregon, or Virginia may also claim a credit for their share of income taxes paid to these states, unless any of these states allow a credit for taxes paid to California on the composite return. California residents who are shareholders in a Texas S corporation may claim the other state tax credit for the tax paid by the Texas S corporation on its net taxable earned surplus. The corporation must be

YEAR

CALIFORNIA FORM



Nonresident Withholding Tax Statement

592-B

Copy B FILE WITH THE STATE RETURN

Part I Recipient

Recipient's name

☐ SSN

Address (number and street) 0030

PMB no.

☐ FEIN☐ California corp. no.

City 0040

Province or state

0050

Postal code, and country

0020

0060

Part II Withholding agent (Payer/Partnership/Limited Liability Company)

Withholding agent's (payer's/partnership's/limited liability company's) name

☐ SSN

Address (number and street) 0090

PMB no.

☐ FEIN☐ California corp. no.

City 0100

State

ZIP Code

Daytime telephone number

0080

0085

0120

() 0130

Part III Preparer (if other than withholding agent)

Preparer's name

☐ SSN/PTIN

Address (number and street) 0160

PMB no.

☐ FEIN☐ California corp. no.

City 0170

State

ZIP Code

Daytime telephone number

0150

0155

0190

() 0200

Part IV Type of income subject to withholding. Check the applicable box(es).
☐ 0210 Payment to Independent Contractor☐ 0220 Rents or Royalties☐ 0230 Estate Distributions☐ 0240 Trust Distributions☐ 0250 Allocations to Foreign (non-U.S.) Nonresident Partner/Member☐ 0260 Distributions to Domestic (nonforeign) Nonresident Partner/Member☐ 0265 Other (describe) 0270
Part V Tax Withheld

1 Total amount subject to withholding

1

0280

2 Total California tax withheld

2

0290

Attach **only** the top portion to the front of your California tax return (as you would a Form W-2).

For Privacy Act Notice, get form FTB 1131 (Individuals only).

592B03103

Form 592-B (REV. 2003)

--- DETACH HERE ---

IMPORTANT INFORMATION – PLEASE READ
RECIPIENT:

If you are an individual or corporation, enter the amount from Part V, line 2 on the nonresident withholding line of your California tax return. Attach the top portion of Form 592-B, Copy B, to the front of your tax return.

If you are a partnership, LLC, S corporation, Estate, or Trust, and the amount on line 2 exceeds your tax liability, you must file Form 592, Nonresident Withholding Annual Return, and allocate the excess credit to the partners, members, or beneficiaries.

Keep Copy C for your records.

The withholding of tax does not relieve you of the requirement to file a California tax return within three months and fifteen days (for individuals and fiduciaries) or two months and fifteen days (for corporations) after the close of your taxable year. If you cannot file the tax return by the due date, an automatic extension to file is granted (six months for individuals, fiduciaries, partnerships, LLCs, and seven months for corporations). However, you must pay your tax liability by the original due date.

To determine if you must file a tax return, refer to the instructions for your tax return: Form 540, California Resident Income Tax Return; Long Form 540NR, California Nonresident or Part-Year Resident Income Tax Return; Form 565, Partnership Return of Income; Form 568, Limited Liability Company Return of Income; Form 100, California

Corporation Franchise or Income Tax Return; Form 100W, California Corporation Franchise or Income Tax Return — Water's-Edge Filers; Form 100S, California S Corporation Franchise or Income Tax Return; or Form 541, California Fiduciary Income Tax Return.

Even if you do not have a California filing requirement, you should file if California tax has been withheld. For more information, call (800) 852-5711 from within the United States, or (916) 845-6500 (not toll-free) from outside the United States.

You may be assessed a penalty if:

- You fail to file a tax return.
- You file your tax return late.
- The amount of withholding does not satisfy your tax liability.

WITHHOLDING AGENT:

You must file Copy A of this form together with Form 592, Nonresident Withholding Annual Return, with the Franchise Tax Board. See the instructions for Forms 592, 592-A, and 592-B for when and where to file returns of tax withheld at source.

Direct correspondence to:

WITHHOLDING SERVICES AND COMPLIANCE SECTION
FRANCHISE TAX BOARD
PO BOX 651
SACRAMENTO CA 95812-0651

or telephone: (888) 792-4900, (916) 845-4900 (not toll-free).

2004 Real Estate Withholding Tax Statement**593-B**

Attach to Form 592

Copy A FOR FRANCHISE
TAX BOARD**Withholding Agent** (Payer/Sender) Check one:☐ Escrow/Title Company☐ Accommodator/Intermediary☐ Buyer

Name, Mailing Address, City, State, and ZIP Code

Private Mailbox No.

☐ FEIN☐ California Corporation Number**0050****0070****0015****0020****0025****0060**

Social Security Number (SSN)

0080**0010-****Seller or Transferor** (Complete one 593-B for each seller, unless husband and wife)

Name, Mailing Address, City, State, and ZIP Code

Private Mailbox No.

Social Security Number (SSN)

0115**0130****-0090-****0120**

Spouse's SSN (if jointly owned)

0140**-0095-**☐ FEIN ☐ California Corporation Number**0100****0105****0110****Escrow or Exchange Information**

1 Escrow or Exchange Number 0150	2 Date of Transfer, Exchange Completion, Exchange Failure, or Installment Payment 0160	3 Total Sales Price \$ 0170	4 Ownership Percentage 0180 %
5 Address (or parcel number and county) of the California real property transferred 0190 0195	6 Amount Subject to Withholding \$ 0200 Check One: <input type="checkbox"/> Total Sales Price x Ownership % <input type="checkbox"/> Installment Payment <input type="checkbox"/> Boot <input type="checkbox"/> Failed Exchange (Total Sales Price x Ownership %) 0210 0215 0220 0225	7 Amount Withheld From This Seller \$ 0230 Check One: <input type="checkbox"/> (.0333 x Amount Subject to Withholding) <input type="checkbox"/> Reduced by FTB (Enter Confirmation No. Below) R0400 0245 0235 0240	

Preparer: Name and Title (please type or print)**0250**

Telephone Number

() **0260****General Information**

California Revenue and Taxation Code Section 18662 requires the buyer or other transferee to withhold 31/3 percent of the total sales price on the disposition of California real estate when the seller is an individual, a corporation with no permanent place of business in California, or a non-individual with a last known street address (at the time of the real estate transfer) outside of California.

Purpose

Use this form to report the real estate withholding for each seller.

Use a separate Form 593-B to report the amount withheld from each seller. If the sellers are married and they plan to file a joint return, include both spouses on the same Form 593-B.

Who Must File

Any person who withheld on the sale or transfer of California real property during the calendar month must file Forms 593 and 593-B to report and remit the amount withheld. Generally, this will be the title company, escrow company, intermediary, or accommodator. Normally, the buyer will only complete these forms when reporting the withholding on installment payments.

When and Where to File

File **Copy A** of Form 593-B with Form 593 and pay the amount of tax withheld within 20 days following the end of the month in which the transaction occurred. **Do not send the instructions with Form 593 or Form 593-B to the FTB.**

If a non-individual seller requested a waiver from FTB before the close of escrow, but has not received a response by the time escrow closes, the parties may direct the escrow person to hold funds for withholding in trust for 45 days. If at the end of 45 days we have not responded, the escrow person should call us at (888) 792-4900 to check the status before remitting any withholding.

Attach **Copy A** of Form 593-B to the back of Form 593 and mail with payment to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0651

Distribute the other copies of Form 593-B as follows:

- **Copies B & C** – Send to sellers within 20 days following the end of the month in which the transaction occurred.
- **Copy D** – Retained by withholding agent.

Interest and Penalties

Interest will be assessed on late withholding payments and is computed from the date due to the date paid.

If the real estate escrow person does not notify the buyer of the withholding requirements in writing, the penalty is the greater of \$500 or ten percent of the required withholding.

If the buyer (after notification) or other withholding agent does not withhold, the penalty is the greater of \$500 or ten percent of the required withholding.

If the withholding agent does not furnish complete and correct copies of Form 593-B to the seller by the due date, the penalty is \$50 per Form 593-B. If the failure is due to an intentional disregard of the requirement, the penalty is the greater of \$100 or ten percent of the required withholding.

If the withholding agent does not furnish complete and correct copies of Form 593-B to the FTB by the due date but does file them within 30 days of the due date, the penalty is \$15 per Form 593-B. If Form 593-B is filed more than 30 days after the due date, the penalty is \$50 per Form 593-B. If the failure is due to an intentional disregard of the requirement, the penalty is the greater of \$100 or ten percent of the required withholding.

20**Notice to Withhold Tax at Source****594**

Notice Date:	Notice Confirmation Number:	
PART I		Withholding agent's social security number <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;"> 0010 </div>
		Withholding agent's <input type="checkbox"/> CA corp. no. <input type="checkbox"/> FEIN <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;"> 0020 </div>
		Signature (withholding agent representative)
		Printed Name (withholding agent rep.) <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;">0030</div>
		Date <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;">0040</div> Telephone Number () <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;">0050</div>
Performance Dates: <div style="display: flex; justify-content: space-around;">*0060006200640066</div>	Withholding Rate: <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;">0070</div>	Gross Amount Paid (before withholding): \$ <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;">0080</div>
Venue: <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;">*0090</div>	Payment Due Date: <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;">0100</div>	Amount Withheld: \$ <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;">0110</div>
Part II		
Performing Entity:		Performing Entity's social security number:
Name that will be shown on Performing Entity's tax return: <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;">0120</div>		<div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;">0130</div>
Address: <div style="display: flex; justify-content: space-around;">01400150</div>		Performing Entity's <input type="checkbox"/> CA corp. no. <input type="checkbox"/> FEIN
		<div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;">0160</div>

Withholding Agent

California law requires you to do all of the following [See Revenue and Taxation Code Sections 18662 and 18668]:

- Withhold at the rate shown above from the gross payments made to the performing entity, or to the performing entity's representative on behalf of the performing entity. If the gross payments do not exceed \$1,500, please call the Nonresident Withholding Section, Entertainment Program at (916) 845-6262 prior to the performance date.
- Please verify the information printed in Part I of this notice. To make any corrections, line through the incorrect data and write the correct information above it.
- Complete the remainder of Part I and distribute the copies as follows:

Copy A - Return Copy A with payment of tax withheld to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

Copies B & C - Give to the performing entity.

Copy D - Retain for your files.

Mail the payment by the 20th of the month following the last date of the performance.

YOU ARE NOT LIABLE to the performing entity, or the performing entity's representative, for any amounts that you must withhold and pay to the Franchise Tax Board.

See Side 2 for Performing Entity Instructions and other information.

Nonresident Withholding Section
(916) 845-6262

2004

Employer Child Care Program/
Contribution Credit

3501

Attach to your California tax return.

Social security, Corporation number, or FEIN

0010

Name(s) as shown on your California tax return

Secretary of State (SOS) file number

Part I Employer Child Care Program Credit. Read the instructions before completing this part.**Section A**

1 Number of children the child care facility(ies) will legally accommodate (no minimum number required) 1 0020

Section B — Credit Computation

2 Enter the amount of costs paid or incurred for startup expenses of establishing a child care program or constructing a child care facility in California to be used primarily by the children of either your employees or your tenants' employees, or both. See General Information, Part I, C, Definition of Startup Expenses	2	0030
3 Enter the amount of costs paid or incurred this year for contributions to California child care information and referral services. See General Information, Part I, B, Qualifications	3	0040
4 Add line 2 and line 3	4	0050
5 Multiply line 4 by 30% (.30)	5	0060
6 Pass-through credit(s) from Schedule(s) K-1 (100S, 541, 565, or 568)	6	0070
7 Add line 5 and line 6. Do not enter more than \$50,000 (any amount in excess of \$50,000 may not be claimed or carried over). S corporations: Go to line 8. All others: Skip line 8 and go to line 9	7	0080
8 S corporations: Enter 1/3 of the amount on line 7. Do not enter more than \$16,667	8	-----
9 Credit carryover from prior year	9	0090
10 Tentative Credit. S corporations: Add line 8 and line 9. All others: Add line 7 and line 9	10	0100
11 Total available credit. Enter the smaller of the amount on line 10 or \$50,000 (any excess can be carried over)	11	0110
12 Enter amount of credit claimed (may be limited) on the current year tax return. See General Information, Part I, D, Limitations	12	0120
13 Subtract line 12 from line 11	13	0130
14 Excess available credit. Subtract line 11 from line 10. If less than zero, enter -0-	14	0140
15 Credit carryover available for future years. Add line 13 and line 14	15	0150

Section C — Credit Recapture (for the Employer Child Care Program Credit). See General Information, Part I, E, Recapture

(a) Total credit claimed for all years	(b) Proration percentage: (60 months less number of months facility operated) ÷ 60 months	(c) Credit recapture amount, column (a) x column (b)
16 0160	0170	0180

Include the amount on line 16, column (c), in the total on: Form 540, line 36; Long Form 540NR, line 45; Form 541, line 32; Form 100, Schedule J, line 5; Form 100S, Schedule J, line 5; Form 100W, Schedule J, line 5; Form 109, Schedule K, line 4; Form 565, Schedule K, line 22; or Form 568, Schedule K, line 22. In the space to the left of the line, write "FTB 3501" and the amount of credit recaptured.

Part II Employer Child Care Contribution Credit. Read the instructions before completing this part.

(a) Name of employee's dependent	(b) Contribution amount	(c) 30% of column (b), but not more than \$360	(d) Number of weeks of care ÷ 42, but not more than 100%	(e) Credit amount, column (c) x column (d)
1 *0190 0240	\$ +0200 0250	\$ +0210 0260	+0220 0270 %	\$ +0230 0280
2 Pass-through credit(s) from Schedule(s) K-1 (100S, 541, 565, or 568)			2	0290
3 Total current year credits. Add amounts in line 1, column (e), and line 2			3	0300
4 S corporations only: Enter 1/3 of the amount on line 3			4	-----
5 Credit carryover from prior year			5	0310
6 Total available credit. S corporations: Add line 4 and line 5 All others: Add line 3 and line 5			6	0320
7 Amount of credit claimed on the current year tax return. See General Information, Part II, D, Limitations			7	0330
8 Credit carryover available for future years. Subtract line 7 from line 6			8	0340

2004 Natural Heritage Preservation Credit**3503**

Attach to your California tax return.

Name(s) as shown on your California tax return

Secretary of State (SOS) file number

☐ Social security no. ☐ Corporation no. ☐ FEIN**0010****Part I Wildlife Conservation Board (WCB) Qualified Contributions**

Donor's name as shown on certificate	Type of Donated Property	Date Donation was Accepted	Fair Market Value
0030 0031 0032	0034	0036	0038
Project Name			WCB ID#
0033			0039

Part II Credit Computation

1	Fair market value amount from Part I	1	0040
2	Multiply the amount on line 1 by 55% (.55)	2	0050
3	Enter your ownership percentage if you are a pass-through shareholder or beneficiary	3	0060
4	Multiply the amount on line 2 by the percentage on line 3. If you are the sole donor, enter the amount from line 2. This is your available credit	4	0070
5	Enter the amount of credit claimed on your current tax return. See instructions	5	0080
Caution: This amount may be less than the amount on line 4, if your credit is more than your tax liability.			
6	Credit carryover available for future years. Subtract line 5 from line 4	6	0090

What's New

Currently there is no funding to award Natural Heritage Preservation Credits, therefore no new credits may be awarded or claimed for 2004. However, carryover is not affected for previously awarded credits. Contact the Wildlife Conservation Board (WCB) to determine if funding has been restored, if they are accepting qualified contributions of property, and to see if they are awarding new Natural Heritage Preservation Credits. Complete form FTB 3503 to claim the credit only if the WCB has resumed awarding the credits.

General Information

The California Personal Income Tax Law and Corporation Tax Law allows a nonrefundable credit for certain approved contributions of real property. This credit can be used by taxpayers against the net tax in an amount equal to 55% of the fair market value of a qualified contribution that has been approved for acceptance by the WCB.

Purpose

Use form FTB 3503 to figure the Natural Heritage Preservation Credit. Also, use this form to claim pass-through credits received from S corporations, estates or trusts, partnerships, or limited liability companies (LLCs) classified as partnerships.

S corporations, estates or trusts, partnerships, and LLCs classified as partnerships should complete form FTB 3503 to figure the amount of credit to pass through to shareholders, beneficiaries, partners, or members. Attach this form to Form 100S, Form 541, Form 565, or Form 568. Show the pass-through credit for each shareholder, beneficiary, partner, or member on Schedule K-1 (100S, 541, 565, or 568).

Description

The WCB has implemented a program under which property can be contributed to the state, any local government, or to any nonprofit organization designated by a local government, based on specified criteria, in order to provide for the protection of wildlife habitat, open space, and agricultural lands.

Definitions

The credit is allowed against net tax, in an amount equal to 55% (.55) of the fair market value of any qualified contribution made by the taxpayer to the state, any local government, or any designated nonprofit organization.

Qualifications

To qualify for this credit, you must make a contribution of property as defined in Section 37002 of the Public Resources Code, and the WCB must have approved the contribution for acceptance.

For more information regarding qualified contributions, contact the Wildlife Conservation Board at (916) 445-8448. Or go to their Website at www.wcb.ca.gov.

The fair market value of any qualified contribution shall be passed through to partners, shareholders, beneficiaries, or members of the pass-through entity in accordance with their interest as of the date of the qualified contribution. The term "pass-through entity" means any partnership, S corporation, or LLC classified as a partnership.

Limitations

No credit will be allowed unless you received a certificate from the WCB, which shows that your qualified contribution was approved for acceptance. You must retain the certificate and make it available to the Franchise Tax Board upon request.

S corporations may claim only 1/3 of the credit against the 1.5% entity-level tax (3.5% for financial S corporations). The remaining two-thirds must be disregarded and may not be used as a carryover. In addition, S corporations may pass through 100% of the credit to their shareholders.

If a taxpayer owns an interest in a disregarded business entity, a single member limited liability company (SMLLC) not recognized (disregarded) by California for tax purposes that is treated as a sole proprietorship owned by an individual or a branch owned by a corporation, the credit amount received from the disregarded entity that can be utilized is limited to the difference between the taxpayer's regular tax figured with the income of the disregarded entity, and the taxpayer's regular tax figured without the income of the disregarded

2004 Long-Term Care Credit

3504

Attach to your California tax return.

Name as shown on your California tax return (eligible caregiver)

Social security number

0010

Part I Names of persons with long-term care needs

Full name	Social security number	Certifying physician's medical license number
*0030 +0031 +0032	+0035	+0037
Full name	Social security number	Certifying physician's medical license number
0040 0041 0042	0045	0047
Full name	Social security number	Certifying physician's medical license number
0050 0051 0052	0055	0057

Part II Credit computation

1 Enter caregiver's adjusted gross income from Form 540, line 17 or Long Form 540NR, line 17. If equal to or greater than \$100,000, do not complete this form. You do not qualify for the credit	1	0058
2 The allowable long-term care credit for each applicable individual is \$500	2	\$500
3 Enter the number of applicable individuals with long-term care needs from Part I	3	0060
4 Multiply the number of applicable individuals on line 3 by the amount on line 2. Enter the result on line 4 and on the current year tax return. This is your available credit	4	0070

Caution: The allowable amount may be less than the amount on line 4 if your credit is limited by tentative minimum tax (TMT) or your tax liability. See Specific Line Instructions for Part II, line 4.

General Information

California allows a \$500 nonrefundable long-term care credit (per applicable individual) that can be used by eligible caregivers against their net tax.

The credit is not allowed to any eligible caregiver whose adjusted gross income for the taxable year is equal to or greater than one hundred thousand dollars (\$100,000).

Purpose

Use this form to claim a \$500 credit for each applicable individual who is in need of long-term care and for whom the taxpayer is the eligible caregiver.

Applicable Individual Requirements

An applicable individual is an individual who has been certified in writing by a physician before April 15, 2005, as someone who has long-term care needs that will last for at least 180 consecutive days, a portion of which occurs within the 2004 taxable year.

The applicable individual must have been certified by a physician within the 39½ month period that ended on April 15, 2005, that the individual is an applicable individual. The taxpayer shall retain the physician certification and shall make that certification available to the Franchise Tax Board upon request.

An applicable individual must fall within one of the following three categories:

1. The applicable individual is at least six years old and:
 - Is unable to perform at least three activities of daily living, due to a loss of functional capacity, without substantial assistance from another individual, or
 - Requires substantial supervision to protect that individual from threats to health and safety due to severe cognitive impairment and is unable to perform at least one activity of daily living.

Activities of daily living include bathing, eating, continence, toileting, dressing, and transferring.

2. The applicable individual is at least two but less than six years old and is unable, due to loss of functional capacity, to perform at least two of the following activities without substantial assistance from another individual: eating, transferring, or mobility.

3. The applicable individual is under two years old and requires specific durable medical equipment because of a severe health condition, or requires a skilled practitioner trained to address the individual's condition to be available if the individual's parents or guardians are absent.

Eligible Caregiver Requirements

A taxpayer shall be treated as an "eligible caregiver" for any taxable year with respect to the following individuals:

- (a) The taxpayer;
- (b) The taxpayer's spouse;
- (c) An individual for whom the taxpayer is entitled to a dependent exemption credit; or
- (d) An individual who meets the requirements in paragraph (c) above except for the gross income limitation. In lieu of the normal gross income limitation, the individual's gross income for the taxable year must be less than the sum of the federal exemption amount (\$3,100 for tax year 2004), plus the federal standard deduction amount (\$4,850 for tax year 2004) (a total of \$7,950), plus any additional federal standard deduction allowed for an individual who was aged 65 and/or blind at the close of the tax year. For tax year 2004, these amounts are \$950 per exemption for a married individual and \$1,200 per exemption for an unmarried individual who was not a surviving spouse.
- (e) An individual who meets the requirements in paragraph (d) above except for the support test. In lieu of the taxpayer having provided more than half the support for the individual during the taxable year, the individual has as his or her principal place of abode the home of the taxpayer and (1) in the case of an individual who is an ancestor or descendent of the taxpayer or the taxpayer's spouse, is a member of the taxpayer's household for over half the taxable year, or (2) in the case of any other individual, is a member of the taxpayer's household for the entire taxable year.

Limitations

Only one caregiver can claim the Long-Term Care Credit for an applicable individual. If more than one person is an eligible caregiver for the same applicable individual, the taxpayer will be treated as the eligible caregiver if each person (other than the taxpayer) agrees not to claim the credit for the applicable individual.

2003 Teacher Retention Credit

3505

Attach to your California tax return.

Social security number

Name(s) as shown on tax return

CAUTION: To compute this credit, you must first complete Form 540 through line 37 or Long Form 540NR through line 46.

Note: Most filers only need to complete Section A. However, if you are married filing a joint tax return and both you and your spouse are teachers, each spouse must compute the credit separately. Complete Section A for yourself and Section B for your spouse.

Section A – Credit Computation — (Taxpayer)

Enter the year you received your Teaching Credential. _____ Current California Teaching Credential No. _____

Note: Before you enter an amount on line 1, please see the instructions for how the credit is computed.

1	Enter total tax computed on Form 540, line 37 or Long Form 540NR, line 46. See instructions	1	_____
2	Enter total taxable wages and salaries from teaching in California. See instructions	2	_____
3	Enter your adjusted gross income from Form 540 or Long Form 540NR, line 17. See instructions	3	_____
4	Divide the amount on line 2 by the amount on line 3. (Do not enter more than 1.00)	4	_____
5	Multiply the amount on line 1 by the percentage on line 4	5	_____
6	Limitation – 50% (.50)	6	_____ .50
7	Multiply the amount on line 5 by the limitation (.50) on line 6	7	_____
8	Enter the amount based on years of service as a credentialed teacher At least 4 years of service but less than 6 years of service \$ 250 At least 6 years of service but less than 11 years of service \$ 500 At least 11 years of service but less than 20 years of service \$1,000 20 or more years of service \$1,500	8	_____
9	Allowable credit. Enter the smaller of the amount on line 7 or line 8. If you are married filing jointly and both you and your spouse are teachers, continue to Section B. Otherwise, see the Form 540 or Long Form 540NR instructions for more information about claiming the credit on your tax return	9	_____

Section B – Credit Computation — (Spouse)

Enter the year you received your Teaching Credential. _____ Current California Teaching Credential No. _____

1	Enter total tax computed on Form 540, line 37 or Long Form 540NR, line 46. See instructions	1	_____
2	Enter total taxable wages and salaries from teaching in California. See instructions	2	_____
3	Enter your adjusted gross income from Form 540 or Long Form 540NR, line 17. See instructions	3	_____
4	Divide the amount on line 2 by the amount on line 3. (Do not enter more than 1.00)	4	_____
5	Multiply the amount on line 1 by the percentage on line 4	5	_____
6	Limitation – 50% (.50)	6	_____ .50
7	Multiply the amount on line 5 by the limitation (.50) on line 6	7	_____
8	Enter the amount based on years of service as a credentialed teacher At least 4 years of service but less than 6 years of service \$ 250 At least 6 years of service but less than 11 years of service \$ 500 At least 11 years of service but less than 20 years of service \$1,000 20 or more years of service \$1,500	8	_____
9	Allowable credit. Enter the smaller of the amount on line 7 or line 8	9	_____

Section C – Credit Computation — (Taxpayer and Spouse)

10	Allowable credit if both spouses are teachers. Add the amounts from Section A, line 9 and Section B, line 9. See the Form 540 or Long Form 540NR instructions for more information about claiming the credit on your tax return	10	_____
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2004 Child and Dependent Care Expenses Credit**3506**

Attach to your California Form 540, 540A, or Long Form 540NR.

Name(s) as shown on return

Social Security Number

Part I Unearned Income and Other Funds Received in 2004. See instructions

SOURCE OF INCOME/FUNDS	AMOUNT	SOURCE OF INCOME/FUNDS	AMOUNT
• *0010	• +0020	• 0030	• 0040
• 0050	• 0060	• 0070	• 0080
•	•	•	•

Part II Persons or Organizations Who Provided the Care in California – You must complete this part. See instructions.

- 1** Enter the following information for each person or organization that provided care in California. (Only care provided in California qualifies for the credit.)
If you need more space, attach a separate sheet.

	Provider	Provider
a. Care provider's name	• *0090	• 0170
b. Care provider's address (number, street, apt. no., city, state, and ZIP Code)	• +0110 • +0120	• 0190 • 0200
c. Care provider's telephone number	• () +0150	• () 0230
d. Is provider a person or organization? <input checked="" type="checkbox"/> Person <input type="checkbox"/> Organization	• +0092 +0094	• 0172 0174
e. Identification number (SSN or FEIN)	• *+0130 +0140	• 0210 0220
f. Address where care was provided (number, street, apt. no., city, state, and ZIP Code)	• *+0154 • +0156	• 0234 • 0236
g. Amount paid for care provided	• +0160	• 0240

Did you receive dependent care benefits? ▶▶▶▶▶ No Complete Part III below.
Yes Complete Part IV before Part III.

Part III Credit for Child and Dependent Care Expenses**2** Information about your **qualifying person(s)**. See instructions

(a) Qualifying person's name		(b) Qualifying person's social security number (See instructions)	(c) Qualifying person's date of birth (DOB) or if disabled	(d) Percentage of physical custody (See instructions)	(e) Qualified expenses you incurred and paid in 2004 for the qualifying person's care in California
First	Last				
• *0250	• +0260	• +0280 +0285	• DOB: +0290 • Disabled <input checked="" type="checkbox"/> Yes +0295	• +0300	• +0310
• 0320	• 0330	• 0350 0355	• DOB: 0360 • Disabled <input type="checkbox"/> Yes 0365	• 0370	• 0380
• 0390	• 0400	• 0410 0415	• DOB: 0420 • Disabled <input type="checkbox"/> Yes 0425	• 0430	• 0440

3 Add the amounts in column (e) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more qualifying persons. If you completed Part IV, enter the amount from line 27	• 3	0570
4 Enter YOUR earned income . See instructions	• 4	0580
Nonresidents: Enter only your earned income from California sources. If you do not have earned income from California sources, stop , you do not qualify for the credit. Part-year residents: Enter the total of (1) your earned income from California sources received while you were a nonresident and (2) all earned income received while you were a resident.		
5 If married filing a joint return, enter YOUR SPOUSE'S earned income. (If your spouse was a student or was disabled, see the instructions.) If not filing a joint return, enter the amount from line 4	• 5	0590
Nonresidents: Enter only your spouse's earned income from California sources. If your spouse does not have earned income from California sources, stop , you do not qualify for the credit. Part-year residents: Enter the total of (1) your spouse's earned income from California sources received while he or she was a nonresident and (2) all earned income your spouse received while he or she was a resident.		
6 Enter the smallest of line 3, line 4, or line 5	• 6	0600
7 Enter the decimal amount shown in the chart on page 3 of the instructions for line 7	• 7	0610 X. _____
8 Multiply line 6 by the decimal amount on line 7. Enter the amount here and on Form 540A, line 30; Form 540, line 44; or Long Form 540NR, line 53	• 8	0620
9 Enter the decimal amount listed on the chart on page 3 of the instructions for line 9	• 9	0630 X. _____
10 Multiply the amount on line 8 by the decimal amount on line 9	• 10	0640
11 Credit for prior year expenses paid in 2004. See instructions for line 11	• 11	0650
12 Add line 10 and line 11. Enter the amount here and on Form 540A, line 31; Form 540, line 45; or Long Form 540NR, line 54	• 12	0660

Part IV Dependent Care Benefits

13 Enter the total amount of dependent care benefits you received for 2004. This amount should be shown in box 10 of your Form(s) W-2. Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2. Include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	13	0720	
14 Enter the amount forfeited, if any. See instructions	14	0730	
15 Subtract line 14 from line 13	15	0740	
16 Enter the total amount of qualified expenses incurred in 2004 for the care of the qualifying person(s) . See instructions	16	0750	
17 Enter the smaller of line 15 or line 16	17	0760	
18 Enter YOUR earned income	18	0770	
19 If married filing a joint return, enter YOUR SPOUSE'S earned income (if your spouse was a student or was disabled, see the instructions for line 5); if married filing a separate return, see the instructions for the amount to enter; all others , enter the amount from line 18	19	0780	
20 Enter the smallest of line 17, line 18, or line 19	20	0790	
21 Enter the amount from line 13 that you received from your sole proprietorship or partnership. If you did not receive any amounts, enter -0-	21	0793	
22 Subtract line 21 from line 15	22	0796	
23 Excluded benefits. Enter here the smaller of the following: • The amount from line 20; or • \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 19)	23	0800	
24 Taxable benefits. Subtract line 23 from line 15	24	0810	
25 Enter \$3,000 (\$6,000 if two or more qualifying persons)	25	0820	
26 Enter the amount from line 23	26	0830	
27 Subtract the amount on line 26 from the amount on line 25. If zero or less, stop . You do not qualify for the credit. Exception – If you paid 2003 expenses in 2004, see instructions for line 11	27	0840	
28 Complete Side 1, Part III, line 2. Do not include in column (e) any benefits shown on line 23 above. Add the amounts in column (e) and enter the total here	28	0850	
29 Enter the smaller of line 27 or line 28. Also, enter this amount on Side 1, line 3 on the front of this form and complete line 4 through line 12	29	0860	

Worksheet – Credit for 2003 Expenses Paid in 2004

1) Enter your 2003 qualified expenses paid in 2003. If you did not claim the credit for these expenses on your 2003 return, get and complete a 2003 form FTB 3506 for these expenses. You may need to amend your 2003 return	0910
2) Enter your 2003 qualified expenses paid in 2004	0920
3) Add the amounts on line 1 and line 2	0930
4) Enter \$3,000 if care was for one qualifying person (\$6,000 for two or more)	0940
5) Enter any dependent care benefits received for 2003 and excluded from your income (from line 24 of 2003 form FTB 3506)	0950
6) Subtract amount on line 5 from amount on line 4 and enter the result	0960
7) Compare your and your spouse's earned income for 2003 and enter the smaller amount	0970
8) Compare the amounts on line 3, line 6, and line 7 and enter the smallest amount	0980
9) Enter the amount on your 2003 form FTB 3506, line 6. Important: If you were instructed on line 1 to get and complete a 2003 form FTB 3506, enter the amount from line 6 of that form	0990
10) Subtract amount on line 9 from amount on line 8 and enter the result. If zero or less, stop here. You cannot increase your credit by any previous year's expenses	1000
11) Enter your 2003 federal adjusted gross income (AGI) (from your 2003 Form 540, line 13; 540A, line 12b; or Long Form 540NR, line 13)	1010
12) 2003 federal AGI decimal amount (from 2003 form FTB 3506, instructions for line 7)	1020
13) Multiply line 10 by line 12	1030
14) 2003 California AGI decimal amount (from 2003 form FTB 3606, instructions for line 9)	1040
15) Multiply line 13 by line 14. Enter the result here and on line 11 of your 2004 form FTB 3506	1050



Prison Inmate Labor Credit

3507

Attach to your California tax return.

Name(s) as shown on your California tax return

☐ Social security no. ☐ Corporation no. ☐ FEIN

0010

Business address (number and street)

PMB no.

Secretary of State file number

0020

0030

City or town

State

ZIP Code

0040

1	Total qualifying wages	1	0050
2	Multiply line 1 by 10% (.10)	2	0060
3	Pass-through prison inmate labor credit(s) from Schedule(s) K-1 (100S, 541, 565, or 568). See instructions	3	0070
4	Total available prison inmate labor credit. Add line 2 and line 3	4	0080

Caution: Your credit may be limited. See the instructions for line 4.**Note:** The employer must keep the approved joint venture agreement for audit purposes.

General Information

Private Mailbox (PMB) Number

If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

A Purpose

Use form FTB 3507 to figure and claim a credit for wages paid to prison inmates under an approved joint venture. Also use this form to claim pass-through prison inmate labor credits received from S corporations, estates or trusts, partnerships, or limited liability companies (LLCs) classified as partnerships.

S corporations, estates or trusts, partnerships, and LLCs classified as partnerships should complete form FTB 3507 to figure the amount of credit to pass through to shareholders, beneficiaries, partners, or members. Attach this form to Form 100S, Form 541, Form 565, or Form 568. Show the pass-through credit for each shareholder, beneficiary, partner, or member on Schedule K-1 (100S, 541, 565, or 568).

B Qualifications

California allows a credit equal to 10% of the wages paid to each prisoner who is employed under an approved joint venture.

The credit amount is based on wages paid to each qualifying employee during the taxable year for the duration of the contract agreement.

The credit applies only to wages paid pursuant to a contract agreement, between the director of corrections and the joint venture employer, executed on or before the day the individual begins work for the employer.

C Limitations

S corporations may claim only 1/3 of the credit against the 1.5% entity-level tax (3.5% for financial S corporations), the remaining two-thirds must be disregarded and may not be used as carryover. S corporations can pass through 100% of the credit to their shareholders.

If a taxpayer owns an interest in a disregarded business entity [a single member limited liability company (SMLLC) not recognized by California for tax purposes and treated as a sole proprietorship owned by an individual or a branch owned by a corporation], the credit amount received from the disregarded entity that can be utilized is limited to the difference between the taxpayer's regular tax figured with the income of the disregarded entity, and the taxpayer's regular tax figured without the income of the disregarded entity.

An SMLLC may be disregarded as an entity separate from its owner, and subject to certain statutory provisions that recognize otherwise disregarded entities for certain purposes including the tax and fee of an LLC, the return filing requirements of an LLC, and the credit limitations previously mentioned. Get Form 568, Limited Liability Company Return of Income tax booklet, for more details.

This credit cannot reduce the minimum franchise tax (corporations and S corporations), the annual tax (limited partnerships, limited liability partnerships, and LLCs), the alternative minimum tax (corporations, exempt organizations, individuals, and fiduciaries), the built-in gains tax (S corporations), or the excess net passive income tax (S corporations). This credit cannot reduce regular tax below the tentative minimum tax (TMT). See Schedule P (100, 100W, 540, 540NR, or 541) for more information.

There is **no** provision for carryover of any unused credit to succeeding tax years and in no event can this credit be carried back and applied against a prior year's tax.

This credit is not refundable.

Corporate Members of a Unitary or Combined Group

This credit cannot be allocated or otherwise transferred to another taxpayer, even if the other taxpayer is a member of a unitary or combined group or otherwise affiliated with the taxpayer who earned the credit.

Specific Line Instructions

Line 1 – Enter the total amount of qualifying wages paid or incurred under the provisions of the approved joint venture.

Line 3 – If you received more than one pass-through credit from S corporations, estates or trusts, partnerships, or LLCs classified as partnerships, add the amounts and enter the total on line 3. Attach a schedule showing the names and identification numbers of the entities from which the credits were passed through to you.

Line 4 – The amount of this credit that can be claimed on your tax return may be further limited. Refer to the credit instructions in your tax booklet for more information. These instructions also explain how to claim this credit on your tax return. You must use credit code number **162** when you claim this credit. Also see General Information C, Limitations.

2004 Solar or Wind Energy System Credit**3508****Attach to your California tax return.**

Name(s) as shown on return

☐ Social security no. ☐ Corporation no. ☐ FEIN**0010**

Parcel or address where system is located

PMB no.

Secretary of State (SOS) file number

City or town

State

ZIP Code

0020**0030****0040****Part I**

If you answer "No" to any of the following seven questions, or if you are engaged in a line of business described in Sector 22 of the North American Industry Classification System (NAICS) Manual, stop here. You do not qualify for the Solar or Wind Energy System Credit. See General Information, Qualifications.

- 1 Did you purchase and install a solar or wind energy system in 2004 in California? **0050** ☐ Yes ☐ **0060**
- 2 Is the solar or wind energy system either a photovoltaic or wind-driven system? **0070** ☐ Yes ☐ **0080**
- 3 Is the rated peak generating capacity of the solar or wind energy system, installed on or after 1/1/01, 200,000 watts (200 kilowatts) or less? **0082** ☐ Yes ☐ **0084**
- 4 Is the solar or wind energy system operational and used for the individual function of generating electricity? **0086** ☐ Yes ☐ **0088**
- 5 Is the solar or wind energy system primarily used to meet the taxpayer's energy needs? **0090** ☐ Yes ☐ **0100**
- 6 Are all of the components of the solar or wind energy system certified by the California Energy Commission? **0110** ☐ Yes ☐ **0120**
- 7 Does the solar or wind energy system come with a five-year warranty that protects against breakdown or undue degradation of electricity generation? **0122** ☐ Yes ☐ **0124**

Part II

- 1 Enter the purchase and installation cost of the solar or wind energy system 1 **0130**
- 2 Did you receive or have you been approved to receive any municipal, state, or federal financial incentives to offset the purchase or installation costs of the solar or wind energy system? 2 **0140** ☐ Yes ☐ No **0150**
- 3 If your answer is "Yes" on line 2, enter the value of the financial incentives received or approved to be received. If no, enter -0- .. 3 **0160**
- 4 Subtract line 3 from line 1. 4 **0170**
- 5 Multiply the amount on line 4 by 7.5% (.075) 5 **0180**

Part III

- 1 Enter the rated peak generating capacity, in watts, of the solar or wind energy system. Cannot exceed 200,000 watts (200 kilowatts) 1 **0190**
- 2 Applicable dollar amount 2 **4.50**
- 3 Multiply the amount on line 1 by the amount on line 2 3 **0200**

Part IV

- 1 Enter the lesser of Part II, line 5 or Part III, line 3. This is your available credit. 1 **0210**
- 2 Enter the amount of credit claimed on your current tax return. See instructions. 2 **0220**
- Caution:** This amount may be less than the amount on line 1 if your credit is greater than your tax liability.
- 3 Credit carryover available for future years. Subtract line 2 from line 1 3 **0230**

Part V

- 1 Credit recapture. See instructions. 1 **0240**

General Information

For taxable years beginning on or after January 1, 2001, the California Personal Income Tax Law and Corporation Tax Law allow a nonrefundable Solar or Wind Energy System Credit for certain approved photovoltaic or wind-driven solar or wind energy systems. For taxable years beginning on or after January 1, 2004, and before January 1, 2006, the credit percentage changed from 15% to 7.5%. The credit can be used by taxpayers against the net tax in an amount equal to the lesser of 7.5% (.075) of the cost paid or incurred for the purchase and installation of a solar or wind energy system after deducting the value of any municipal, state, or federally sponsored financial incentives, or the applicable dollar amount per rated watt of the solar or wind energy system.

Purpose

Use form FTB 3508 to figure the Solar or Wind Energy System Credit. You claim the credit by completing and attaching form FTB 3508 to the tax return for the tax year you qualify for the credit. Form FTB 3508 must be attached to your tax return filed with the California Franchise Tax Board.

S corporations, estates or trusts, partnerships, and limited liability companies (LLCs) classified as partnerships should complete form FTB 3508 to figure the amount of credit to pass through to shareholders,

beneficiaries, partners, or members. Attach form FTB 3508 to Form 100S, Form 541, Form 565, or Form 568. Show the pass-through credit for each shareholder, beneficiary, partner, or member on Schedule K-1 (100S, 541, 565, or 568).

Description

A Solar or Wind Energy System Credit will be allowed against the net tax in an amount equal to 7.5% of the cost paid or incurred after deducting the value of any municipal, state, or federal incentive for the purchase and installation of a solar or wind energy system, or the applicable dollar amount of \$4.50 per rated watt of the system. The lesser of the two is the allowable credit.

The tax credit is applicable to solar or wind energy systems with a rated peak generating capacity of 200 kilowatts or less. The 200 kilowatts size limitation applies to solar or wind energy systems installed on or after January 1, 2001, and does not apply to systems installed prior to this date. Systems installed prior to January 1, 2001, should not be considered in determining the rated peak generating capacity of systems installed after this date.

Qualifications

2004

Credit for Prior Year Alternative Minimum Tax — Individuals or Fiduciaries

Attach to your California tax return.

3510

Name(s) as shown on return

Social security number or FEIN

Part I Net Alternative Minimum Tax (AMT) on Exclusions**Section A – Form 540, Long Form 540NR, and Form 541 Filers**

1	Combine the amounts from your 2003 Schedule P (540 or 540NR), Part I, line 15 through line 18, and enter the result here. Schedule P (541) filers: see instructions	1	0020
2	Enter any adjustments and tax preference items treated as exclusions. See instructions	2	0030
3	AMT credit net operating loss deduction (AMTCNOLD). See instructions	3	SUSPENDED
4	Combine line 1 through line 3. If zero or less, enter -0- here and on line 13; see instructions. If you were married filing separately for 2003 and this amount is more than \$257,861, see instructions	4	0050
5	Enter the amount from your 2003 Schedule P (540 or 540NR), line 22, Exemption Worksheet, line 1. Schedule P (541) filers: enter \$33,272	5	0060
6	Enter the amount from your 2003 Schedule P (540 or 540NR), line 22, Exemption Worksheet, line 3. Schedule P (541) filers: enter \$124,773	6	0070
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8, then go to line 9. Otherwise, go to line 8	7	0080
8	Multiply line 7 by 25% (.25)	8	0090
9	Subtract line 8 from line 5. If zero or less, enter -0- here. If completing for a child under age 14, see instructions	9	0100
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 13. See instructions	10	0110
11	Tentative minimum tax on exclusions. Multiply line 10 by 7% (.07). 2003 Long Form 540NR filers: enter the result here and go to Section B	11	0120
12	Regular tax before credits. Enter the amount from your 2003 Schedule P (540), Part II, line 25; or Schedule P (541), Part III, line 9	12	0130
13	Net AMT on exclusions. Subtract line 12 from line 11. If zero or less, enter -0-. Enter the result here and go to Part II	13	0140

Section B – Long Form 540NR Filers

14	Enter the amount from line 4	14	0150
15	Enter the amount from your 2003 Schedule P (540NR), Part II, line 35	15	0160
16	Total AMT adjusted gross income on exclusions. Add line 14 and line 15	16	0170
17	Enter the amount from your 2003 Schedule P (540NR), Part II, line 28	17	0180
18	Enter any adjustments and preferences treated as an exclusion. See instructions	18	0190
19	California AMT net operating loss deduction	19	SUSPENDED
20	California AMT adjusted gross income on exclusions. Combine line 17 and line 18. Enter the result here. If you did not itemize deductions, enter the result here and on line 23, and skip line 21 and line 22	20	0200
21	AMT itemized deduction percentage on exclusions. Divide line 20 by line 16. Do not enter more than 1.0000	21	0210
22	Prorated AMT itemized deductions on exclusions. Multiply line 15 by line 21	22	0212
23	CA alternative minimum taxable income on exclusions. Subtract line 22 from line 20	23	0215
24	CA AMT rate on exclusions. Divide line 11 by line 4	24	0218
25	CA tentative minimum tax on exclusions. Multiply line 23 by line 24	25	0220
26	Regular Tax. Enter the amount from 2003 Schedule P (540NR), Part II, line 44	26	0230
27	Net AMT on exclusions. Subtract line 26 from line 25. If less than zero, enter -0-	27	0240

Part II Credit Computation

28	Enter the AMT from your 2003 Schedule P (540), Part II, line 26; Schedule P (540NR), Part II, line 45; or Schedule P (541), Part III, line 10. See instructions	28	0250
29	Net AMT on exclusions. Enter the amount from line 13. Long Form 540NR filers: enter the amount from Section B, line 27	29	0260
30	Adjusted net AMT. Subtract line 29 from line 28. If less than zero, enter as a negative amount	30	0270
31	Enter any carryover of unused AMT credit from 2003. See instructions	31	0280
32	Combine line 30 and line 31. See instructions	32	0290
33	Enter your 2004 regular tax from: Form 540, line 20; Long Form 540NR, line 24; or Form 541, line 21a	33	0300
34	Allowable credits. See instructions	34	0310
35	Subtract line 34 from line 33	35	0320
36	Enter your 2004 tentative minimum tax. See instructions	36	0330
37	Subtract line 36 from line 35. If zero or less, enter -0-	37	0340
38	Minimum tax credit. Enter the smaller of line 32 or line 37. Enter this amount here and in column (b) of Schedule P (540), Part III, line 11; Schedule P (540NR), Part III, line 11; or Schedule P (541), Part IV, line 10	38	0350
39	Subtract line 38 from line 32. This is the amount of your minimum tax credit carryover to 2005	39	0360

2004 Low-Income Housing Credit

3521

Attach to your California tax return.

Name(s) as shown on your California tax return

☐ Social security ☐ Corporation number ☐ FEIN

0010

Building identification number (BIN)

0020

Secretary of State file number

Part I Credit Computation

1 Was the eligible basis of any project or building decreased since you received form FTB 3521A from the California Tax Credit Allocation Committee?
☐ Yes ☒ No If "Yes," complete Part III before continuing. See General Information C.

2 Current year credit for 2004. See instructions 2 0050

3 Enter any affiliated corporation or pass-through low-income housing credits from other entities below. See instructions.

If you are a	Current year low-income housing credits from –	(a) Name of entity passing through the credit –	(b) Identification numbers – California corporation, FEIN, etc.	(c) Building identification number (BIN)	(d) Total amount of affiliated corporation or pass-through credit(s)
Corporation	FTB 3521, line 10 of the affiliated corporation				
Shareholder	Schedule K-1 (100S), line 12a	0060	0070	0080	0090
Beneficiary	Schedule K-1 (541), line 11d or line 11e	0100	0110	0120	0130
Partner or LLC member	Schedule K-1s (565, 568), line 13b	0140	0150	0160	0170

Total pass-through low-income housing credit. Add the amounts in column (d) 3 0180

4 Current year low-income housing credit. Add line 2 and line 3 4 0190

5 Enter the amount of low-income housing credit on line 4 that is from passive activities. If none of the amount on line 4 is from passive activities, enter -0- 5 0200

6 Subtract line 5 from line 4 6 0210

7 Enter the allowable low-income housing credit from passive activities. See instructions 7 0220

8 Low-income housing credit carryover from prior year 8 0230

9 Add line 6 through line 8 9 0240

10 Corporations only: Amount of low-income housing credit allocated to affiliated corporations:

Corporation name	California corporation number	Amount of credit allocated

Total amount of low-income housing credit allocated. If you are not a corporation, enter -0- 10 0250

11 Total available low-income housing credit. Subtract line 10 from line 9. See instructions 11 0260

Caution: This amount may be less than the amount on line 9 if your credit is limited by tentative minimum tax (TMT) or your tax liability. See instructions.

Part II Carryover Computation

12 Amount of low-income housing credit claimed on the current year tax return 12 0270

13 Carryover to future years. Subtract line 12 from line 11 13 0280

Part III Basis Recomputations. Complete this part only if the basis in a project or building has decreased. Use additional sheets if necessary.

	(a) Building 1	(b) Building 2	(c) Total
14 Date building was placed in service (month/year)	14 0290	0300	
15 Building identification number	15 0310	0320	
16 Eligible basis of building. See General Information C	16 0330	0340	0350
17 Low-income portion (lesser of unit percentage or floor-space percentage). See instructions	17 0360	0370	
18 Qualified basis of low-income building. Multiply line 16 by line 17	18 0390	0400	
19 Applicable percentage. See General Information B, 2	19 0420	0430	
20 Multiply line 18 by line 19. See Specific Line Instructions for Part I, line 2	20 0450	0460	0470

2004 Research Credit**3523**

Attach to your California tax return.

Social security or California corporation no.

0010

Federal employer identification number (FEIN)

Name(s) as shown on return

Secretary of State file number

Part I Credit Computation. Read the instructions before completing this form.**Section A Regular Credit.** Skip this section and go to Section B, Alternative Incremental Credit, if you are electing the alternative incremental credit.

Line 1 through line 4 are to be completed only by corporations (other than S corporations, personal holding companies, and service organizations). Individuals, estates, trusts, and partnerships, begin on line 5.

1 Basic research payments paid or incurred during the taxable year. See instructions	1	0020	
2 Base period amount. See instructions	2	0030	
3 Subtract line 2 from line 1. If less than zero, enter -0-	3	0040	
4 Multiply line 3 by 24% (.24)	4	0050	
Qualified research expenses paid or incurred.			
5 Wages for qualified services. See instructions	5	0060	
6 Cost of supplies. See instructions	6	0070	
7 Rental or lease costs of computers. See instructions	7	0080	
8 Enter the applicable percentage of contract research expenses. See instructions	8	0090	
9 Total qualified research expenses. Add line 5 through line 8	9	0100	
10 Enter fixed-base percentage, but not more than 16% (.16). See instructions	10	0110	%
11 Enter average annual gross receipts. See instructions	11	0120	
12 Base amount. Multiply line 11 by the percentage on line 10	12	0130	
13 Subtract line 12 from line 9. If zero or less, enter -0-	13	0140	
14 Multiply line 9 by 50% (.50). See instructions	14	0150	
15 Enter the smaller of line 13 or line 14	15	0160	
16 Multiply line 15 by 15% (.15)	16	0170	
17 a Regular credit. Add line 4 and line 16. If you do not elect the reduced credit under IRC Section 280C(c), enter the result here, and see instructions for the schedule that must be attached	17a	0180	
b Reduced regular credit under IRC Section 280C(c). Multiply line 17a by:		@0185	
<ul style="list-style-type: none"> • 90.7% (.907) for individuals and estates or trusts; • 91.16% (.9116) for corporations; or • 98.5% (.985) for S corporations. 			
Enter the reduced credit amount and write "Section 280C" on the dotted line to the left of the entry space ...	0200	17b	0190

Section B Alternative Incremental Credit. Skip this section if you completed Section A, Regular Credit.

Line 18 through line 21 are to be completed only by corporations (other than S corporations, personal holding companies, and service organizations).
Individuals, estates, trusts, and partnerships, begin on line 22.

18	Basic research payments paid or incurred during the taxable year. See instructions	18	
19	Base period amount. See instructions	19	
20	Subtract line 19 from line 18. If less than zero, enter -0-	20	
21	Multiply line 20 by 24% (.24)	21	
Qualified research expenses paid or incurred.			
22	Wages for qualified services. See instructions	22	0250
23	Cost of supplies. See instructions	23	0260
24	Rental or lease costs of computers. See instructions	24	0270
25	Enter the applicable percentage of contract research expenses. See instructions	25	0280
26	Total qualified research expenses. Add line 22 through line 25	26	0290
27	Enter average annual gross receipts. See instructions	27	0300
28	Multiply line 27 by 1% (.01)	28	0310
29	Subtract line 28 from line 26	29	0320
30	Multiply line 27 by 1.5% (.015)	30	0330
31	Subtract line 30 from line 26. If zero or less, enter -0-	31	0340
32	Subtract line 31 from line 29. If zero or less, enter -0-	32	0350
33	Multiply line 27 by 2% (.02)	33	0360
34	Subtract line 33 from line 26. If zero or less, enter -0-	34	0370
35	Subtract line 34 from line 31. If zero or less, enter -0-	35	0380
36	Multiply line 32 by 1.49% (.0149)	36	0390
37	Multiply line 35 by 1.98% (.0198)	37	0400
38	Multiply line 34 by 2.48% (.0248)	38	0410
39	a Alternative incremental credit. Add line 21, line 36, line 37, and line 38. If you do not elect the reduced credit under IRC Section 280C(c), enter the result here, and see instructions for the schedule that must be attached	39a	0420
	b Reduced alternative incremental credit under IRC Section 280C(c). Multiply line 39a by:		@0425
	• 90.7% (.907) for individuals and estates or trusts;		
	• 91.16% (.9116) for corporations; or		
	• 98.5% (.985) for S corporations.		
	Enter the reduced credit amount and write "Section 280C" on the dotted line to the left of the entry space	0440 39b	0430
40	Pass-through research credit(s) from S corporations, estates, trusts, and partnerships. See instructions	40	0450
41	Current year research credit. If you did not elect the reduced credit under IRC Section 280C(c), add line 17a or line 39a to line 40 and enter the result here. If you elected the reduced credit under IRC Section 280C(c), add line 17b or line 39b to line 40 and enter the result here	41	0460
42	Enter the amount of credit on line 41 that is from passive activities. If none of the amount on line 41 is from passive activities, enter -0-	42	0470
43	Subtract line 42 from line 41	43	0480
44	Enter the allowable credit from passive activities. See instructions	44	0490
45	Non-passive activity credit carryover from prior year. See instructions	45	0500
46	Total available research credit. Add line 43 through line 45	46	0510
Caution: Your credit may be limited. See instructions for line 46.			

Part II Carryover Computation. Do not complete this part if you must file Schedule P (100, 100W, 540, 540NR, or 541).

47	Amount of research credit claimed on current year tax return. See line 46 instructions	47	0520
48	Credit carryover available to future years. Subtract line 47 from line 46	48	0530

2004**Investment Interest Expense Deduction**

Attach to Form 540, Long Form 540NR, or Form 541.

3526

Name(s) as shown on return

Social security number or FEIN

1	Investment interest expense paid or accrued in 2004. See instructions	1	0010
2	Disallowed investment interest expense from 2003 form FTB 3526, line 7. If zero or less, enter -0-	2	0020
3	Total investment interest expense. Add line 1 and line 2	3	0030
4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment). See instructions	4a	0032
4b	Net gain from the disposition of property held for investment. See instructions	4b	0035
4c	Net capital gain from the disposition of property held for investment. See instructions	4c	0040
4d	Subtract line 4c from line 4b. If zero or less, enter -0-	4d	0042
4e	Enter all or part of the amount on line 4c that you elect to include in investment income. Do not include more than the amount on line 4b. See instructions	4e	0044
4f	Investment income. Add line 4a, line 4d, and line 4e	4f	0046
5	Investment expenses. See instructions	5	0050
6	Net investment income. Subtract line 5 from line 4f	6	0060
7	Disallowed investment interest expense to be carried forward to 2005. Subtract line 6 from line 3. If zero or less, enter -0-	7	0070
8	Investment interest expense deduction. Enter the smaller of line 3 or line 6. Form 541 filers, stop here and see instructions. All other filers, go to line 9	8	0080
9	Enter the amount from federal Form 4952, line 8	9	0082
10	California investment interest expense deduction adjustment. Enter the difference between line 8 and line 9. See instructions.	10	0084

What's New

Military Personnel – Servicemembers domiciled outside of California, and their spouses, may exclude the member's military compensation from gross income when computing the tax rate on nonmilitary income. Requirements for military servicemembers domiciled in California remain unchanged. Military servicemembers domiciled in California must include their military pay in total income. In addition, they must include their military pay in California source income when stationed in California. However, military pay is not California source income when a servicemember is permanently stationed outside of California. For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

General Information

In general, California law conforms to the Internal Revenue Code (IRC) as of January 2001. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information regarding California and federal law, please visit our Website at www.ftb.ca.gov and select "Law and Legislation." Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540 or 540NR), and the Business Entity tax booklets.

Note, the instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not

possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the tax booklets. Taxpayers should not consider the tax booklets as authoritative law.

For tax years beginning after December 31, 1992, under federal law, net capital gain from the disposition of property held for investment is excluded from investment income when figuring the investment interest limitation. However, taxpayers may elect to include in their investment income as much of their net capital gain investment income as they choose if they also reduce the amount of net capital gain eligible for the special federal capital gain tax rate. California conforms to this federal provision for taxable years beginning on or after January 1, 1997.

This form allows you to make a separate California election to include net capital gain investment income in the calculation of the investment interest limitation. However, California does not have a special capital gain tax rate (all income is taxed at the same rate), and you should consider the effect on your California tax before making a separate California election or applying the federal election for California purposes.

For taxable years beginning on or after January 1, 2002, California law was changed to clarify the method used to calculate loss carryovers, deferred deductions, and deferred income for nonresident and part-year resident taxpayers. This changed the tax computation to recognize those items, and established a new method to determine percentages for computing tax for all nonresidents and part-year residents. The nonresident tax forms (Long and Short Form 540NR) have been revised to more clearly show that nonresidents pay tax to California only on their California taxable income. For further information, get FTB Pub. 1100, Taxation of

Nonresidents and Individuals Who Change Residency.

A Purpose

Interest expense paid by an individual, estate, or trust on a loan allocable to property held for investment may not be fully deductible in the current year. Use form FTB 3526 to figure the amount of investment interest expense deductible for the current year and the amount, if any, to carry forward to future years.

B Who Must File

If you are an individual, estate, or a trust and you claim a deduction for investment interest expense, you must complete and attach form FTB 3526 to your tax return.

Exception: You do not have to file form FTB 3526 if all of the following apply:

- Your only investment income was from interest or dividends.
- You have no other deductible expenses connected with the production of interest or dividends.
- Your investment interest expense is not more than your investment income.
- You have no disallowed investment interest expense from 2003.

Specific Instructions

Generally, California law for the investment interest expense deduction follows federal law. Get the instructions for federal Form 4952, Investment Interest Expense Deduction, for more information. Get federal Publication 550, Investment Income and Expenses, to determine your investment interest expense deduction if you have interest income or expense attributable to a working interest in oil or gas property or if you

2004 Manufacturers' Investment Credit**3535**

Attach to your California tax return.

Social security, California corporation, or
entity identification (ID) number

Name(s) as shown on return

FEIN

0010Qualified Taxpayer's SIC Code Activity. **Caution:** See instructions. **0020**

Secretary of State file number

Part I Credit Carryover Used. See instructions before completing.

- 1** Enter the total credit carryover from prior year(s) from 2004 FTB 3535, Part II, line 9, column (b) or Part II, line 19, column (b) . **0540**
- 2** Enter the amount of credit carryover deduction claimed on 2004 tax return from FTB 3535, Part II, line 9, column (c) or Part II, line 19, column (c). **Caution:** Your credit carryover may be limited **0560**
- 3** Enter the amount of carryover available to future years. Subtract line 2 from line 1 **0570**

Part II Credit Use and Carryover Periods. See instructions.**8-Year Carryover Period**

(a) Year	(b) Prior year(s) carryover amount	(c) Amount used in 2004	(d) Credit carryover to future years
1 1996	0650	0660	
2 1997	0672	0674	0676
3 1998	0690	0692	0694
4 1999	0695	0697	0699
5 2000	0700	0702	0704
6 2001	0720	0722	0724
7 2002	0740	0742	0744
8 2003	0746	0747	0748
9 Total	0762	0764	0766

10-Year Carryover Period (Small businesses only)

(a) Year	(b) Prior year(s) carryover amount	(c) Amount used in 2004	(d) Credit carryover to future years
10 1994 & 1995	0900	0910	0920
11 1996	0940	0950	0960
12 1997	0962	0963	0964
13 1998	0966	0967	0968
14 1999	0969	0970	0971
15 2000	0972	0980	0990
16 2001	0992	0994	0996
17 2002	0997	0998	0999
18 2003	1001	1002	1003
19 Total	1010	1020	1030

Part III Credit Recapture. See instructions.

	(a) Property description	(b) Recapture code	(c) Credit recapture
1	*1400	+1410	+1415
	1420	1430	1435
	1440	1450	1455
	1460	1470	1475
	1480	1490	1500
2	Total recapture amount. Add the amounts in column (c). See instructions		21600

2004 Credit Carryover Summary**3540**

Attach to your California tax return.

You do not need to complete this form if you file Schedule P (100, 100W, 540, 540NR, or 541).☐ Social security ☐ Corporation number ☐ FEIN**0010**

Name(s) as shown on your California tax return

Secretary of State file number

Code	Name of repealed credit	(a) Credit carryover available from prior years	(b) Credit carryover used this year	(c) Credit carryover to future years
184	Political Contributions	0020	0030	0040
171	Ridesharing Caution: See instructions for Code 171.	0050	0060	0070
178	Water Conservation	0080	0090	0100
179	Solar Pump	0110	0120	0130
182	Energy Conservation	0140	0150	0160
186	Residential Rental and Farm Sales	0170	0180	0190
201	Technological Property Contribution			
202	Contribution of Computer Software			
175	Agricultural Products	0200	0210	0220
180	Solar Energy	0230	0240	0250
181	Commercial Solar Energy	0260	0270	0280
185	Orphan Drug	0290	0300	0310
161	Young Infant	0320	0330	0340
196	Commercial Solar Electric System	0350	0360	0370
160	Low-Emission Vehicles	0380	0390	0400
174	Recycling Equipment	0410	0420	0430
191	Employer Ridesharing (Large Employer)	0440	0450	0460
192	Employer Ridesharing (Small Employer)	0470	0480	0490
193	Employer Ridesharing (Public Transit Passes)	0500	0510	0520
194	Employee Ridesharing	0530	0540	0550
159	Los Angeles Revitalization Zone (LARZ) Hiring and Sales or Use Tax	0560	0570	0580
200	Salmon and Steelhead Trout Habitat Restoration	0590	0600	0610
199	Manufacturers' Investment Credit (MIC)	0620	0630	0640

2004 Enhanced Oil Recovery Credit

3546

Attach to your California tax return.

☐ Social security ☐ Corporation number ☐ FEIN

0010

Name(s) as shown on your California tax return

Secretary of State file number

Credit Computation

1	Qualified enhanced oil recovery costs. See instructions	1	0020
2	Current year credit. Multiply line 1 by 5% (.05)	2	0030
3	Pass-through enhanced oil recovery credit(s) from Schedule(s) K-1 (100S, 541, 565, or 568). See instructions	3	0040
4	Total current year enhanced oil recovery credit. Add line 2 and line 3	4	0050
5	Credit carryover from a prior year(s). See instructions	5	0060
6	Total available enhanced oil recovery credit. Add line 4 and line 5	6	0070
7	Enter the amount of credit claimed on the current year tax return	7	0080
Caution: This amount may be less than the amount on line 6 if your credit is limited by tentative minimum tax or your tax liability. See the instructions for line 7.			
8	Credit carryover available for future years. Subtract line 7 from line 6	8	0090

General Information

California allows an enhanced oil recovery credit which is similar to the federal enhanced oil recovery credit under Internal Revenue Code (IRC) Section 43, with exceptions. Unless specifically identified otherwise, references in these instructions are to the IRC as of January 1, 2001, and to the California Revenue and Taxation Code (R&TC).

A Purpose

Use form FTB 3546 to figure and claim the enhanced oil recovery credit for enhanced oil recovery projects located within California. Also use this form to claim pass-through enhanced oil recovery credits received from S corporations, estates or trusts, partnerships, or limited liability companies (LLCs) classified as partnerships.

S corporations, estates or trusts, partnerships, and LLCs classified as partnerships should complete form FTB 3546 to figure the amount of credit to pass through to shareholders, beneficiaries, partners, or members. Attach this form to Form 100S, Form 541, Form 565, or Form 568. Show the pass-through credit for each shareholder, beneficiary, partner, or member on Schedule K-1 (100S, 541, 565, or 568).

B Description

The California enhanced oil recovery credit is available for taxable years beginning on or after January 1, 1996. The tentative enhanced oil recovery credit is equal to 5% (representing 1/3 of the federal enhanced oil recovery credit) of the qualified enhanced oil recovery costs for qualified oil recovery projects located within California. See General Information F, Limitations, for further limitations on the enhanced oil recovery credit.

C California and Federal Differences

The federal enhanced oil recovery credit under IRC Section 43 and the California enhanced oil recovery credit under R&TC Sections 17052.8 and 23604 are generally the same, except that:

1. The California credit is equal to **5%** of the qualified enhanced oil recovery costs for qualified oil recovery projects **located within California**, as opposed to the federal credit which is equal to 15% of the qualified enhanced oil recovery costs for qualified oil recovery projects located within the United States, including the seabed and subsoil adjacent to the territorial waters of the United States as defined under IRC Section 638(1).
2. California **does not allow** the enhanced oil recovery credit for the following taxpayers:
 - Taxpayers who are **retailers of oil or natural gas** that directly (or through a related person) sell oil or natural gas, excluding bulk sales of aviation fuels to the Department of Defense. See IRC Sections 613A(d)(2) and 613A(d)(3) for more information.
 - Taxpayers (or related persons) who are **refiners of crude oil and, on any day during the taxable year, whose daily refinery output exceeded 50,000 barrels**. See IRC Section 613A(d)(4) for more information.
3. The California credit may be carried over for 15 years and is subject to limitations described in General Information F, Limitations. The federal credit is part of the general business credit subject to the limitations imposed by IRC Section 38.

D Definitions

Qualified enhanced oil recovery costs means:

1. Any amount paid or incurred during the taxable year for tangible property located within California:
 - That is an integral part of a qualified enhanced oil recovery project in California; and
 - For which depreciation (or amortization) is allowable.
2. Any intangible drilling and development costs:
 - That are paid or incurred in connection with a qualified enhanced oil recovery project located within California; and
 - For which the taxpayer may make an election to capitalize and amortize such costs under IRC Section 263(c) and R&TC Sections 17201 and 24423.
3. Any qualified tertiary injectant expenses paid or incurred in connection with a qualified enhanced oil recovery project located within California.

Note: For California Personal Income Tax Law and Corporation Tax Law purposes, tertiary injectant costs must be capitalized and deducted through depreciation because California has not conformed to the provisions of IRC Section 193.

Qualified enhanced oil recovery project means any project **located within California** involving the application of one or more tertiary recovery methods defined in IRC Section 193(b)(3), and mentioned below, that can reasonably be expected to result in more than an insignificant increase in the amount of crude oil recovery.

2004 Donated Agricultural Products Transportation Credit

3547

Attach to your California tax return.

Name(s) as shown on your California tax return

☐ Social security ☐ Corporation number ☐ FEIN

0010

Business address (number and street)

0020

PMB no.

0030

Secretary of State file number

City or town

0040

State

ZIP Code

1	Eligible transportation costs. See instructions	1	0050
2	Current year credit. Multiply line 1 by 50% (.50)	2	0060
3	Pass-through donated agricultural products transportation credit(s) from Schedule(s) K-1 (100S, 541, 565, or 568). See instructions	3	0070
4	Total current year donated agricultural products transportation credit. Add line 2 and line 3	4	0080
5	Credit carryover from a prior year	5	0090
6	Total available donated agricultural products transportation credit. Add line 4 and line 5	6	0100
7	Enter the amount of credit claimed on your current year tax return Caution: This amount may be less than the amount on line 6 if your credit is limited by tentative minimum tax or your tax liability. See the instructions for line 7.	7	0110
8	Credit carryover available for future years. Subtract line 7 from line 6	8	0120

General Information

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2001, and to the California Revenue and Taxation Code (R&TC).

Private Mailbox (PMB) Number

If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

A Purpose

Use form FTB 3547 to figure and claim the donated agricultural products transportation credit, pursuant to R&TC Sections 17053.12 and 23608. Also use this form to claim pass-through donated agricultural products transportation credits received from S corporations, estates or trusts, or partnerships.

S corporations, estates or trusts, partnerships, and limited liability companies classified as partnerships should complete form FTB 3547 to figure the amount of credit to pass through to shareholders, beneficiaries, partners, or members. Attach this form to Form 100S, Form 541, Form 565, or Form 568. Show the pass-through credit for each shareholder, beneficiary, partner, or member on Schedule K-1 (100S, 541, 565, or 568).

B Description

For taxable years beginning on or after January 1, 1996, the amount of the credit allowed is 50% of the eligible transportation costs paid or incurred by the taxpayer in connection with the transportation of any donated agricultural product.

C Qualifications

To qualify for this credit, you must be engaged in the business of processing, distributing, or selling agricultural products. You may claim the credit for eligible transportation costs paid or incurred in connection with the donation of any agricultural product to a nonprofit charitable organization.

Certification

You must receive a certificate from the nonprofit charitable organization certifying that your agricultural product donation is in accordance with the provisions of the California Food and Agricultural Code. You should retain this certificate and provide a copy to the Franchise Tax Board upon request.

D Definitions

Agricultural product – Any fowl, animal, vegetable or other stuff, product, or article which is customary, or proper food for human beings.

Nonprofit charitable organization – A charitable organization that has exempt status under IRC Section 501(c)(3) or R&TC Section 23701d.

Transportation costs – Reasonable transportation or travel expenses (including meals) incurred in performing services away from home for qualified organizations if no significant element of personal pleasure, recreation, or vacation is involved. Parking fees and tolls may be included in the actual transportation costs; however,

2004 Disabled Access Credit for Eligible Small Businesses

3548

Attach to your California tax return.

Name(s) as shown on your California tax return

☐ Social security ☐ Corporation number ☐ FEIN

0010

Address of facility (number and street)

0020

PMB no.

0022

Secretary of State file number

City or town

0030

State

ZIP Code

1 Eligible access expenditures. See instructions	1	0040
2 Maximum amount of eligible access expenditures	2	\$250.00
3 Enter the smaller of line 1 or line 2	3	0060
4 Current year credit. Multiply line 3 by 50% (.50)	4	0070
5 Pass-through disabled access credit(s) from Schedule(s) K-1 (100S, 541, 565, or 568). See instructions	5	0080
6 Total current year disabled access credit. Add line 4 and line 5, but do not enter more than \$125	6	0090
7 Credit carryover from prior year	7	0094
8 Total available disabled access credit. Add line 6 and line 7	8	0097
9 Enter the amount of credit claimed on the current year tax return	9	0100
Caution: This amount may be less than the amount on line 8 if your credit is limited by tentative minimum tax or your tax liability. See the instructions for line 9.		
10 Credit carryover available for future years. Subtract line 9 from line 8	10	0110

General Information

California allows a disabled access credit that is similar to the federal disabled access credit under Internal Revenue Code (IRC) Section 44, with exceptions. Unless specifically identified otherwise, references in these instructions are to the IRC as of January 1, 2001, and to the California Revenue and Taxation Code (R&TC).

Private Mailbox (PMB) Number

If you lease a private mailbox (PMB) from a private business, rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

A Purpose

Eligible small businesses use form FTB 3548 to figure and claim a credit for expenditures to provide access to disabled individuals. Also use this form to claim pass-through disabled access credits received from S corporations, estates or trusts, partnerships, or limited liability companies (LLCs) classified as partnerships.

S corporations, estates or trusts, partnerships, and LLCs classified as partnerships should complete form FTB 3548 to figure the amount of credit to pass through to shareholders, beneficiaries, partners, or members. Attach this form to Form 100S, Form 541, Form 565, or Form 568. Show the pass-through credit for each shareholder, beneficiary, partner, or member on Schedule K-1 (100S, 541, 565, or 568).

B Description

The amount of California credit allowed an eligible small business is 50% of the qualified expenditures that do not exceed \$250 per taxable year. The maximum credit per eligible small business per taxable year is \$125.

C California and Federal Differences

The federal disabled access credit under IRC Section 44 and the California disabled access credit under R&TC Sections 17053.42 and 23642 are generally the same, except that:

- The California credit is based on 50% of the eligible access expenditures up to \$250. The federal credit is based on 50% of the eligible access expenditures that exceed \$250 up to a maximum of \$10,250.
- The California credit may be carried over until exhausted. The federal credit is one of the general business credits subject to the limitations imposed by IRC Section 38.

D Qualifications

To qualify for the disabled access credit, you must be an **eligible small business** that complies with the federal Americans with Disabilities Act of 1990 (Public Law 101-336) by paying or incurring eligible access expenditures for taxable years beginning on or after January 1, 1996.

E Definitions

Eligible small business means any business or person that:

- Had gross receipts for the preceding taxable year that did not exceed \$1 million, **or** if gross receipts exceeded \$1 million, employed no more than 30 full-time employees during the preceding taxable year; **and**
- Elects to claim the disabled access credit for the taxable year by filing form FTB 3548.

For purposes of the definition of an eligible small business:

- Gross receipts are reduced by returns and allowances made during the taxable year.
- An employee is considered full-time if employed at least 30 hours per week for 20 or more calendar weeks in the taxable year.

2004 Enterprise Zone Employee Credit**3553**

Attach to your California tax return.

Name(s) as shown on return

Social security number

Step 1: Complete the Enterprise Zone Employee Credit Qualification Checklist on page 2 of the instructions to see if you qualify to take this credit.**Step 2: Complete the form below to figure your available credit.**

1	Enter the total amount of wages you earned working in an enterprise zone. Do not enter more than \$10,500	1	0010	
2	If you file a joint return, enter the total amount of wages your spouse earned working in an enterprise zone. Do not enter more than \$10,500	2	0020	
3	Add line 1 and line 2	3	0030	
4	Multiply the amount on line 3 by 5% (.05)	4	0040	
5	Enter the amount from Form 540 or Long Form 540NR, line 17	5	0050	
6	If the amount on line 5 is: • Equal to or less than the amount on line 3, enter -0- here and skip to line 10; or • More than the amount on line 3, enter the amount from line 3	6	0060	
7	Subtract line 6 from line 5	7	0070	
8	Multiply line 7 by 9% (.09)	8	0080	
9	Subtract line 8 from line 4. If the result is zero or less, STOP . You do not qualify for this credit	9	0090	
10	Enter the total amount of enterprise zone wages. See instructions	10	0100	
11	Enter the total amount of employee business expenses that you paid relating to your work in the enterprise zone. See instructions	11	0110	
12	Net enterprise zone wage income. Subtract line 11 from line 10	12	0120	
13	Enter the amount of tax for the amount on line 12. See instructions	13	0130	
14	Total available enterprise zone employee credit. Enter the smaller of line 9 or line 13. If you entered -0- on line 6 and skipped to line 10, enter the smaller of line 4 or line 13 Caution: Your credit may be limited. See the instructions for line 14.	14	0140	

2004

Tax Computation for Children Under Age 14 with Investment Income

3800

Attach ONLY to the child's Form 540 or Long Form 540NR

Child's name as shown on return

0010

Child's social security number

0020

Parent's name (first, initial, and last). (Caution: See instructions before completing.)

0030

Parent's social security number

0040

Parent's filing status (check one):

☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

0050

Enter number of exemptions claimed on parent's return 0060 ☐**Part I Child's net investment income**

1 Enter the child's investment income, such as taxable interest, ordinary dividends, and capital gains.

See instructions. If this amount is \$1,600 or less, stop here; do not file this form 1 0070

2 If the child DID NOT itemize deductions on Form 540 or Long Form 540NR, enter \$1,600. If the child ITEMIZED deductions, see instructions 2 0080

3 Subtract line 2 from line 1. If zero or less, stop here; do not complete the rest of this form but ATTACH it to the child's return 3 0090

4 Enter the child's **taxable** income from Form 540, line 19 or **total taxable** income from Long Form 540NR, line 19 4 01005 Net investment income. Enter the **smaller** of line 3 or line 4 5 0110**Part II Tentative tax based on the tax rate of the parent listed above**6 Enter the parent's **taxable** income from Form 540, line 19; Form 540A, line 16; or **total taxable** income from Long or Short Form 540NR, line 19 6 01207 Enter the total net investment income, if any, from form(s) FTB 3800, line 5, of ALL OTHER children of the parent identified above. **Do not** include the amount from line 5 above 7 0130

8 Add line 5 through line 7 8 0140

9 Enter the tax on the amount on line 8 based on the **parent's** filing status. Use the tax table found in the 2004 instructions for Forms 540 or 540A. Long or Short Form 540NR filers, see instructions 9 0150

10 Enter the parent's tax from Form 540, line 20 or Form 540A, line 17. Long or Short Form 540NR filers, see instructions. Do not include any tax from FTB 3803 10 0160

11 Subtract line 10 from line 9. If you did not enter an amount on line 7, then enter the amount from line 11 on line 13 and skip line 12a and line 12b 11 0170

12 a Add line 5 and line 7 12a 0180

b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places) 12b X 0190

13 Multiply line 11 by the decimal amount on line 12b 13 0200

Part III Child's tax**Note:** If the amounts on line 4 and line 5 above are the same, go to line 16.

14 Subtract line 5 from line 4 14 0210

15 Enter the tax on the amount on line 14 based on the **child's** filing status. Use the tax table found in the 2004 instructions for Form 540. Long Form 540NR filers, see instructions 15 0220

16 Add line 13 and line 15 16 0230

17 Enter the tax on the amount on line 4 based on the **child's** filing status. Use the tax table found in the 2004 instructions for Form 540. Long Form 540NR filers, see instructions 17 024018 Compare the amounts on line 16 and line 17. Enter the **larger** of the two amounts here and on the child's Form 540, line 20. Also fill in the circle labeled "FTB 3800" on the child's tax return. Long Form 540NR filers, see instructions ... 18 0250

2004

Passive Activity Loss Limitations

Attach to Form 540, Long Form 540NR, Form 541, or Form 100S (S Corporations).

3801

Name(s) as shown on return

Social security no., Calif. corporation no., or FEIN

Part I 2004 Passive Activity Loss

Caution: See the instructions for Worksheet 1 and Worksheet 3 for federal Form 8582 before completing Part I. Be sure to use California amounts.

Rental Real Estate Activities with Active Participation

1a	Activities with net income from Worksheet 1, column (a)	1a	0010		
1b	Activities with net loss from Worksheet 1, column (b)	1b	(0020)
1c	Prior year unallowed losses from Worksheet 1, column (c). See instructions ..	1c	(0030)
1d	Combine line 1a, line 1b, and line 1c	1d		0040	

All Other Passive Activities

2a	Activities with net income from Worksheet 2, column (a)	2a	0050		
2b	Activities with net loss from Worksheet 2, column (b)	2b	(0060)
2c	Prior year unallowed losses from Worksheet 2, column (c). See instructions ..	2c	(0070)
2d	Combine line 2a, line 2b, and line 2c	2d		0080	
3	Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. See instructions	3		0090	

Part II Special Allowance for Rental Real Estate with Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions.

4	Enter the smaller of the loss on line 1d or the loss on line 3	4		0100	
5	Enter \$150,000. If married filing a separate return, see instructions	5	0110		
6	Enter federal modified adjusted gross income, but not less than zero. See instructions. Note: If line 6 is equal to or more than line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7	6	0120		
7	Subtract line 6 from line 5	7	0130		
8	Multiply line 7 by 50% (.50). Do not enter more than \$25,000	8		0140	
9	Enter the smaller of line 4 or line 8	9		0150	

Part III Total Losses Allowed

10	Add the income, if any, from line 1a and line 2a and enter the total	10		0160	
11	Total losses allowed from all passive activities for 2004. Add line 9 and line 10. See the instructions on Side 2 to find out how to report the losses on your tax return	11		0170	

California Worksheets

Attach Side 2 to your California tax return.

California Passive Activity Worksheet (See General Instructions for Step 1.)

Use this worksheet to figure California income (loss) from passive activities **before** application of passive activity loss (PAL) rules.

(a) Passive Activity Enter a description of the activity	(b) Federal Schedule Enter the name of the federal form or schedule on which you reported the activity	(c) California Schedule Enter the name of the California form or schedule, if any, used to calculate the California adjustment	(d) Federal Amount Enter your current year federal net income (loss) before application of the PAL rules	(e) California Adjustment Enter any adjustment resulting from differences in federal and California law	(f) California Amount Combine column (d) and column (e)
*0190	+0200	+0210	+0220	+0230	+0240
0250	0260	0270	0280	0290	0300
0310	0320	0330	0340	0350	0360
0370	0380	0390	0400	0410	0420
0430	0440	0450	0460	0470	0480
0490	0500	0510	0520	0530	0540
0550	0560	0570	0580	0590	0600

California Adjustment Worksheets (See General Instructions for Step 4.)

Use these worksheets to figure your California adjustments **after** application of the PAL rules.

(a) Activities Enter a description of the activity. Group activities by the federal schedules on which they were reported	(b) Passive or Nonpassive Enter the passive or nonpassive character of the activity for California purposes	(c) California Amount Enter the California net income (loss) from the activity after application of the PAL rules	(d) Federal Amount Enter the federal net income (loss) from the activity after application of the PAL rules	(e) California Adjustment Subtract the Total amount of column (d) from the Total amount of column (c) and enter the difference in column (e) below. Individuals should transfer this amount to Schedule CA (540 or 540NR) as follows:
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(a) Schedule C Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
*0610	+0620	+0630	+0640	If the amount below is positive , transfer the amount to Schedule CA (540 or 540NR), line 12, column C.
0650	0660	0670	0680	
0690	0700	0710	0720	
0730	0740	0750	0760	
0770	0780	0790	0800	If the amount below is negative , transfer the amount to Schedule CA (540 or 540NR), (as a positive amount) line 12, column B.
0810	0820	0830	0840	
0850	0860	0870	0880	
Total		1(c) 0890	1(d)* 0900	1(e) 0910

(a) Schedule E Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
*0920	+0930	+0940	+0950	If the amount below is positive , transfer the amount to Schedule CA (540 or 540NR), line 17, column C.
0960	0970	0980	0990	
1000	1010	1020	1030	
1040	1050	1060	1070	
1080	1090	1100	1110	If the amount below is negative , transfer the amount to Schedule CA (540 or 540NR), (as a positive amount) line 17, column B.
1120	1130	1140	1150	
1160	1170	1180	1190	
Total		2(c) 1200	2(d)** 1210	2(e) 1220

(a) Schedule F Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
*1230	+1240	+1250	+1260	If the amount below is positive , transfer the amount to Schedule CA (540 or 540NR), line 18, column C.
1270	1280	1290	1300	
1310	1320	1330	1340	
1350	1360	1370	1380	
1390	1400	1410	1420	If the amount below is negative , transfer the amount to Schedule CA (540 or 540NR), (as a positive amount) line 18, column B.
1430	1440	1450	1460	
1470	1480	1490	1500	
Total		3(c) 1510	3(d)** 1520	3(e) 1530

* This amount should be the same as the amount reported on Schedule CA (540 or 540NR), column A, line 12.

** This amount should be the same as the amount reported on Schedule CA (540 or 540NR), column A, line 17.

*** This amount should be the same as the amount reported on Schedule CA (540 or 540NR), column A, line 18.

2004 Passive Activity Credit Limitations

3801-CR

Attach to Form 540, Long Form 540NR, Form 541, or Form 100S.

Name(s) as shown on return

Social security no., Calif. corporation no., or FEIN

Part I 2004 Passive Activity Credits

Caution: Complete Worksheets 1, 2, 3, and 4 in the instructions for federal Form 8582-CR, Passive Activity Credit Limitations using California amounts. If you have credits from a publicly traded partnership, see the instructions for Part V, "Credits from Publicly Traded Partnerships (PTPs)."

Credits From Rental Real Estate Activities with Active Participation

1 a Credits from federal Worksheet 1, column (a)	1a	0010		
b Prior year unallowed credits from federal Worksheet 1, column (b)	1b	0020		
c Add line 1a and line 1b	1c	0030		

Low-Income Housing Credits for Property Placed in Service Before 1990 (or from Pass-Through Interests Acquired Before 1990)

See the instructions for line 2a through line 2c

2 a Credits from federal Worksheet 2, column (a)	2a	0040		
b Prior year unallowed credits from federal Worksheet 2, column (b)	2b	0050		
c Add line 2a and line 2b	2c	0060		

Low-Income Housing Credits for Property Placed in Service After 1989

See the instructions for line 3a through line 3c.

3 a Credits from federal Worksheet 3, column (a)	3a	0070		
b Prior year unallowed credits from federal Worksheet 3, column (b)	3b	0080		
c Add line 3a and line 3b	3c	0090		

All Other Passive Activity Credits

See the instructions for line 4a through line 4c.

4 a Credits from federal Worksheet 4, column (a)	4a	0100		
b Prior year unallowed credits from federal Worksheet 4, column (b)	4b	0110		
c Add line 4a and line 4b	4c	0120		
5 Add line 1c, line 2c, line 3c, and line 4c	5	0130		
6 Enter the tax attributable to net passive income. See instructions	6	0140		
7 Subtract line 6 from line 5. If line 6 is more than or equal to line 5, enter -0- and see the instructions	7	0150		

Part II Special Allowance for Rental Real Estate Activities with Active Participation**Note:** Complete Part II if you have an amount on line 1c; otherwise, go to Part III.

8 Enter the smaller of line 1c or line 7	8	0160		
9 Enter \$150,000 (\$75,000 if married filing a separate return and you lived apart for the entire year). See instructions	9	0170		
10 Enter federal modified adjusted gross income, but not less than zero. See instructions. If line 10 is equal to or more than line 9, skip line 11 through line 15 and enter -0- on line 16	10	0180		
11 Subtract line 10 from line 9	11	0190		
12 Multiply line 11 by 50% (.50). Do not enter more than \$25,000 (\$12,500 if married filing a separate return and you lived apart for the entire year)	12	0200		
13 Enter the amount, if any, from line 9 of form FTB 3801	13	0210		
14 Subtract line 13 from line 12	14	0220		
15 Enter the tax attributable to the amount on line 14. See instructions	15	0230		
16 Enter the smaller of line 8 or line 15	16	0240		

Part III Special Allowance for Low-Income Housing Credits for Property Placed in Service Before 1990 (or from Pass-Through Interests Acquired Before 1990) **Note:** Complete Part III if you have an amount on line 2c; otherwise, go to Part IV.

17	Enter the amount from line 7	17	0260
18	Enter the amount from line 16	18	0270
19	Subtract line 18 from line 17. If zero, enter -0- here and on line 30 and line 36 and then go to Part V	19	0280
20	Enter the smaller of line 2c or line 19	20	0290
21	Enter \$350,000 (\$175,000 if married filing a separate return and you lived apart for the entire year). See instructions	21	0300
22	Enter federal modified adjusted gross income, but not less than zero. See instructions for line 22. If line 22 is equal to or more than line 21, skip line 23 through line 29, enter -0- on line 30	22	0310
23	Subtract line 22 from line 21	23	0320
24	Multiply line 23 by 50% (.50). Do not enter more than \$75,000 (\$37,500 if married filing a separate return and you lived apart for the entire year)	24	0330
25	Enter the amount, if any, from line 9 of form FTB 3801	25	0340
26	Subtract line 25 from line 24	26	0350
27	Enter the tax attributable to the amount on line 26. See instructions	27	0360
28	Enter the amount, if any, from line 18	28	0370
29	Subtract line 28 from line 27	29	0380
30	Enter the smaller of line 20 or line 29	30	0390

Part IV Special Allowance for Low-Income Housing Credits for Property Placed in Service After 1989

Note: Complete Part IV if you have an amount on line 3c; otherwise, go to Part V.

31	Enter the amount from line 19 if you completed Part III. Otherwise, subtract line 16 from line 7	31	0400
32	Enter the amount from line 30	32	0410
33	Subtract line 32 from line 31. If zero or less, enter -0- here and on line 36	33	0420
34	Enter the smaller of line 3c or line 33	34	0430
35	Tax attributable to the remaining special allowance. See instructions	35	0440
36	Enter the smaller of line 34 or line 35	36	0450

Part V Passive Activity Credits Allowed

37	Passive Activity Credits Allowed. Add line 6, line 16, line 30, and line 36. See page 3 of the instructions if you have any credits from a publicly traded partnership	37	0460
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Note: If you have credits from more than one passive activity, use Worksheet 5 through Worksheet 9, whichever apply, in the instructions for federal Form 8582-CR to allocate allowed and unallowed credits. Be sure to use California amounts. Also use the worksheets if you must allocate credits because they are reported on different forms.

Part VI Election to Increase Basis of Credit Property

38	If you disposed of your entire interest in a passive activity or former passive activity in a fully taxable transaction, and you elect to increase the basis of the credit property used in that activity by the unallowed credit that reduced the property's basis, check here	0470	<input type="checkbox"/>
39	Name of activity disposed of	0480	
40	Description of the credit property for which the election is being made	0490	
41	Amount of unallowed credit that reduced the property's basis for California purposes	0500	\$

YEAR 2004 Parents' Election to Report Child's Interest and Dividends

CALIFORNIA FORM 3803

Attach to Parents' Form 540 or Long Form 540NR

Name(s) as shown on return	Your social security number
Child's name (first, initial, and last)	Child's social security number
0100	0110

Caution: If more than one form FTB 3803 is attached, check here 0120 ☐

Part I — Child's interest and dividend income to report on your return

1 a Enter your child's taxable interest income	*0130 +0140 *0150 +0160 *0170 +0180	1a	0190
b Enter your child's tax-exempt interest income. Do not include this amount on line 1a		1b	0200
2 Enter your child's ordinary dividends. If none, enter -0-. If your child received any dividends as a nominee, see the instructions	*0210 +0220	2	0230
3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	*0235 +0245	3	0260
4 Add line 1a, line 2, and line 3. If the total is \$1,600 or less, skip line 5 and line 6 and go to line 7. If the total is \$8,000 or more, do not file this form. Your child must file his or her own return to report the income		4	0265
5 Base amount		5	\$ 1,600.00
6 Subtract line 5 from line 4. See the instructions for where to report this amount		6	0270
Go to line 7 below			

Part II — Tax on the first \$1,600 of child's interest and dividend income

7 Amount not taxed	7	\$ 800.00
8 Subtract line 7 from line 4. If zero or less, enter -0-	8	0280
9 Tax. Is the amount on line 8 less than \$800? No. Enter \$8.00 here and see the Note below. Yes. Multiply line 8 by 1% (.01). Enter the result here and see the Note below.	9	0290

Note: Add the amount of tax from each form FTB 3803, line 9 to any tax you enter on Form 540, line 20 or Long Form 540NR, line 20. Also fill in the circle labeled "FTB 3803" on Form 540, line 20 or Long Form 540NR, line 20.

2004 Installment Sale Income

3805E

Attach to your California tax return. Use a separate form for each sale or other disposition of property on the installment method.

Name(s) as shown on return

Social security no., California corporation no., SOS no. or FEIN

- 1 Description of property ▶ **0010**
- 2a Date acquired (month, day, and year) ▶ **0020** 2b Date sold (month, day, and year) ▶ **0030**
- 3 Was the property sold to a related party after December 31, 1980? **0040** ☐ Yes ☐ **0050**
- 4 If the answer to the question on line 3 is "Yes," was the property a marketable security? **0060** ☐ Yes ☐ **0070**
- If you checked "Yes," complete Part III. If you checked "No," complete Part III for the year of sale and for 2 years after the year of sale.

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

- 5 Selling price including mortgages and other debts (do not include stated or unstated interest) 5 **0080**
- 6 Mortgages and other debts the buyer assumed or took the property subject to, but not new mortgages the buyer got from a bank or other source 6 **0090**
- 7 Subtract line 6 from line 5 7 **0100**
- 8 Cost or other basis of property sold 8 **0110**
- 9 Depreciation allowed or allowable. Be sure to use California amounts 9 **0120**
- 10 Adjusted basis. Subtract line 9 from line 8 10 **0130**
- 11 Commissions and other expenses of sale 11 **0140**
- 12 Income recapture from Schedule D-1, Part III. See instructions 12 **0150**
- 13 Add line 10, line 11, and line 12 13 **0160**
- 14 Subtract line 13 from line 5. If zero or less, **stop here.** Do not complete the rest of this form 14 **0170**
- 15 If the property described on line 1 above was your main home, enter the amount of your excluded gain. Otherwise, enter -0-. Be sure to use California amounts. See instructions 15 **0180**
- 16 **Gross profit.** Subtract line 15 from line 14 16 **0190**
- 17 Subtract line 13 from line 6. If zero or less, enter -0- 17 **0200**
- 18 **Contract price.** Add line 7 and line 17 18 **0210**

Part II Installment Sale Income. Complete this part for the year of sale and any year you receive a payment or have certain debts you must treat as payments on installment obligations.

- 19 Gross profit percentage. Divide line 16 by line 18. For years after the sale, see instructions 19 **0220**
- 20 **For year of sale only** - Enter amount from line 17 above. Otherwise, enter -0- 20 **0230**
- 21 Payments received during the year. Do not include stated or unstated interest 21 **0240**
- 22 Add line 20 and line 21 22 **0250**
- 23 Payments received in prior years. Do not include stated or unstated interest 23 **0260**
- 24 **Installment sale income.** Multiply line 22 by line 19 24 **0270**
- 25 Enter the part of line 24 that is ordinary income under recapture rules. See instructions 25 **0280**
- 26 Subtract line 25 from line 24. Enter the result here and on Schedule D or Schedule D-1. See instructions 26 **0290**

Part III Related Party Installment Sale Income. Do not complete this part if you received the final installment payment this taxable year.

- 27 Name, address, and taxpayer identification number of related party **0300**
0310
- 28 Did the related party, during this taxable year, resell or dispose of the property ("second disposition")? **0320** ☐ Yes ☐ **0330**
- 29 If you checked "Yes" on line 28, complete lines 30 through 37 below unless one of the following conditions is met. Check only the box that applies.
- 0340** ☐ The second disposition was more than two years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of the disposition (month, day, and year) ▶ **0350** /
- 0360** ☐ The first disposition was a sale or exchange of stock to the issuing corporation.
- 0370** ☐ The second disposition was an involuntary conversion where the threat of conversion occurred after the first disposition.
- 0380** ☐ The second disposition occurred after the death of the original seller or buyer.
- 0390** ☐ It can be established to the satisfaction of the Franchise Tax Board that tax avoidance was not a principal purpose for either of the dispositions. If you check this box, attach an explanation. **@0400**
- 30 Selling price of property sold by related party 30 **0410**
- 31 Enter contract price from line 18 for year of first sale 31 **0420**
- 32 Enter the **smaller** of line 30 or line 31 32 **0430**
- 33 Total payments received by the end of your 2004 taxable year. Add line 22 and line 23 33 **0440**
- 34 Subtract line 33 from line 32. If zero or less, enter -0- 34 **0450**
- 35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale 35 **0460**
- 36 Enter the part of line 35 that is ordinary income under recapture rules. See instructions 36 **0470**
- 37 Subtract line 36 from line 35. Enter the result here and on Schedule D or Schedule D-1. See instructions 37 **0480**

2004

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

3805P

For calendar year 2004 or
fiscal year beginning month _____ day _____ year 2004, and ending month _____ day _____ year _____.

First name	Initial	Last name	Your social security number	
			0020	
Present home address (number and street or rural route)		Apt. no.	PMB no.	Check this box if this is an amended return <input type="checkbox"/> 0070
0010		0054	0053	
City, town, or post office		State	ZIP Code	
0030		0040	0050	0060

Part I Additional Tax on Early Distributions – Complete this part if you took a taxable distribution, before you reached age 59½, from a qualified retirement plan (including an IRA) or modified endowment contract. You also may have to complete this part if you received a Form 1099-R that incorrectly indicates an early distribution or you received a Roth IRA distribution (see instructions).

1 Early distributions included in income. For Roth IRA distributions, see instructions	1	0080
2 Early distributions included on line 1 that are not subject to additional tax. See instructions. Enter the appropriate exception number from instructions <input type="checkbox"/> <input type="checkbox"/> 0090	2	0100
3 Amount subject to additional tax. Subtract line 2 from line 1	3	0110
4 Tax due. Multiply line 3 by 2½% (.025). Enter here and on Form 540, line 36 or Long Form 540NR, line 45. If you are not required to file a California income tax return, sign this form below and refer to the instructions	4	0120

Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 6% (.06) of that amount on line 4 instead of 2½% (.025). See instructions.

Part II Additional Tax on Distributions from Coverdell Education Savings Accounts (ESAs) or a Qualified Tuition Program (QTP) Not Used for Educational Expenses – Complete this part if a distribution was made from your Coverdell ESA or QTP and was not used for educational expenses.

5 Distributions included in income from Coverdell ESAs or QTPs from federal Publication 970, Tax Benefit for Education, Worksheet 7-3, line 16	5	0130
6 Distributions included on line 5 that are not subject to additional tax. See instructions	6	0140
7 Amount subject to additional tax. Subtract line 6 from line 5	7	0150
8 Tax due. Multiply line 7 by 2½% (.025). Enter here and on Form 540, line 36 or Long Form 540NR, line 45. If you are not required to file a California income tax return, sign this form below and refer to the instructions	8	0160

Part III Additional Tax on Distributions from Archer Medical Savings Accounts (MSAs) – Complete this part if you reported a taxable distribution from an MSA on federal Form 8853.

9 Taxable Archer MSA distribution from federal Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, line 10	9	0170
10 a If you meet any of the exceptions to the 10% tax (see instructions), check here	10a	<input type="checkbox"/> 0180
b Otherwise, multiply line 9 by 10% (.10). Enter the result here and include it in the total on Form 540, line 36 or Long Form 540NR, line 45. If you are not required to file a California income tax return, sign this form below and refer to the instructions	10b	0190
11 Additional tax due from Medicare+Choice MSA distributions. Enter the amount from federal Form 8853, line 15b on this line. Also include this amount in the total on Form 540, line 36 or Long Form 540NR, line 45. If you are not required to file a California income tax return, sign this form below and refer to the instructions. Long Form 540NR filers, see instructions	11	0200

Signature. Complete **only** if you are filing this form by itself and not with your tax return.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. It is unlawful to forge a spouse's signature.

Your signature _____ Date _____

X
Signature of paid preparer (declaration of preparer is based on all information of which preparer has any knowledge.)

Paid preparer's SSN/PTIN _____

Firm's name (or yours if self-employed) and address _____

FEIN _____

2004 Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations — Individuals, Estates, and Trusts

3805V

Attach to your California tax return.

Name(s) as shown on return

Social security number

FEIN

0010

Part I Computation of Current Year NOL for Individuals, Estates, and Trusts. If you do not have a current year NOL, go to Part II.**Section A — California Residents Only** (Nonresidents go to Section B)

1	Adjusted gross income from 2004 Form 540, line 17. If negative, use brackets. Estates and Trusts, begin on line 3	1	0020
2	Itemized deductions or standard deduction from 2004 Form 540, line 18	2	(0030)
3	a Combine line 1 and line 2. (Estates and Trusts, enter taxable income, see instructions.) If negative, use brackets. If positive, enter -0- here and on line 27. Do not complete the rest of Section A. You do not have a current year NOL. Complete Part II and Part III if you have a carryover from prior years.	3a	0040
	b 2004 designated disaster loss included in line 3a. Enter as a positive number	3b	0050
	c Combine line 3a and line 3b. If negative, use brackets and continue to line 4. If zero or more, do not complete the rest of Part I. Enter the amount from line 3b, if any, in Part III, line 3, column (d) and complete Part II and Part III as instructed	3c	0060
Note: Enter amounts on line 4 through line 26 as if they were all positive numbers. See instructions.			
4	Nonbusiness capital losses	4	0070
5	Nonbusiness capital gains. See instructions	5	0080
6	If line 4 is more than line 5, enter the difference; otherwise, enter -0-	6	0090
7	If line 4 is less than line 5, enter the difference; otherwise, enter -0-	7	0100
8	Nonbusiness deductions	8	0110
9	Nonbusiness income other than capital gains	9	0120
10	Add line 7 and line 9	10	0130
11	If line 8 is more than line 10, enter the difference; otherwise, enter -0-	11	0140
12	If line 8 is less than line 10, enter the difference; otherwise, enter -0-	12	0150
13	Business capital losses	13	0160
14	Business capital gains. See instructions	14	0170
15	Add line 12 and line 14	15	0180
16	If line 13 is more than line 15, enter the difference; otherwise, enter -0-	16	0190
17	Add line 6 and line 16	17	0200
18	Enter the loss, if any, from line 8 of Schedule D (540). Estates and Trusts, enter the loss, if any, from line 9, column (c), of Schedule D (541). If you do not have a loss on that line (and do not have an R&TC Section 18152.5 exclusion), skip line 18 through line 23 and enter on line 24 the amount from line 17.	18	0201
19	R&TC Section 18152.5 exclusion. Enter as a positive number	19	0202
20	Subtract line 19 from line 18. If zero or less, enter -0-	20	0203
21	Enter the loss, if any, from line 9 of Schedule D (540). Estates and Trusts, enter the loss, if any, from line 10 of Schedule D (541). Enter as a positive number	21	0204
22	If line 20 is more than line 21, enter the difference; otherwise, enter -0-	22	0205
23	If line 21 is more than line 20, enter the difference; otherwise, enter -0-	23	0206
24	Subtract line 22 from line 17. If zero or less, enter -0-	24	0207
25	Disaster loss carryovers from prior years. See instructions	25	0210
26	Add lines 11, 19, 23, 24, and 25	26	0220
27	2004 NOL carryover. Combine line 3c and line 26. If more than zero, enter -0-. You do not have a current year NOL to carryover	27	0270

Section B — Nonresidents and Part-Year Residents Only — Computation of Current Year California NOL

	A	B	C	D	E
	Enter total amounts as if you were a CA resident for entire year.	Enter amounts earned or received from CA sources if you were a nonresident for the entire year.	Enter amounts earned or received during the portion of the year you were a CA resident.	Enter amounts earned or received from CA sources during the portion of the year you were a nonresident.	Total Combine columns C and D.
1 Adjusted gross income. See instructions If negative, use brackets	1 1310	1320	1330	1340	1350
2 Itemized deductions or standard deduction. See instructions	2 1360	1370	1380	1390	1400
3 a Combine line 1 and line 2. If negative, use brackets. If positive, enter -0- here and on line 27. Complete Part II and Part III if you have a carryover from prior years	3a 1410	1420	1430	1440	1450
b 2004 designated disaster loss included in line 3a. Enter as a positive number	3b 1460	1470	1480	1490	1500
c Combine line 3a and line 3b. If negative, use brackets and continue to line 4	3c 1510	1520	1530	1540	1550
Note: Enter amounts on line 4 through line 26 as if they were all positive numbers					
4 Nonbusiness capital losses	4 1560	1570	1580	1590	1600
5 Nonbusiness capital gains. See instructions	5 1610	1620	1630	1640	1650
6 If line 4 is more than line 5, enter the difference; otherwise, enter -0-	6 1660	1670	1680	1690	1700
7 If line 4 is less than line 5, enter the difference; otherwise, enter -0-	7 1710	1720	1730	1740	1750
8 Nonbusiness deductions	8 1760	1770	1780	1790	1800
9 Nonbusiness income other than capital gains	9 1810	1820	1830	1840	1850
10 Add line 7 and line 9	10 1860	1870	1880	1890	1900
11 If line 8 is more than line 10, enter the difference; otherwise, enter -0-	11 1910	1920	1930	1940	1950
12 If line 8 is less than line 10, enter the difference; otherwise, enter -0-	12 1960	1970	1980	1990	2000
13 Business capital losses	13 2010	2020	2030	2040	2050
14 Business capital gains. See instructions	14 2060	2070	2080	2090	2100
15 Add line 12 and line 14	15 2110	2120	2130	2140	2150
16 If line 13 is more than line 15, enter the difference; otherwise, enter -0-	16 2160	2170	2180	2190	2200
17 Add line 6 and line 16	17 2210	2220	2230	2240	2250
18 Enter the loss, if any, from line 4 of Schedule D (540NR) worksheet for nonresidents and part-year residents. If you do not have a loss on that line (and do not have an R&TC Section 18152.5 exclusion), skip line 18 through line 23 and enter on line 24 the amount from line 17	18 2260	2270	2280	2290	2300
19 R&TC Section 18152.5 exclusion. Enter as a positive number	19 2310	2320	2330	2340	2350
20 Subtract line 19 from line 18. If zero or less, enter -0-	20 2360	2370	2380	2390	2400
21 Enter the loss, if any, from line 5 of Schedule D (540NR) worksheet for nonresidents and part-year residents. Enter as a positive number	21 2410	2420	2430	2440	2450
22 If line 20 is more than line 21, enter the difference; otherwise, enter -0-	22 2460	2470	2480	2490	2500
23 If line 21 is more than line 20, enter the difference; otherwise, enter -0-	23 2510	2520	2530	2540	2550
24 Subtract line 22 from line 17. If zero or less, enter -0-	24 2560	2570	2580	2590	2600
25 Disaster loss carryovers from prior years. See instructions	25 2610	2620	2630	2640	2650
26 Add lines 11, 19, 23, 24, and 25	26 2660	2670	2680	2690	2700
27 2004 NOL carryover. Combine line 3c and line 26. If more than zero, enter -0-	27 2710	2720	2730	2740	2750

PART II Determine 2004 Modified Taxable Income (MTI). Be sure to read the instructions for Part II.

1	Taxable income. See instructions	1	0510
Note: Enter amounts on line 2 through line 4 as if they were all positive numbers.			
2	Capital loss deduction included in line 1	2	0520
3	Disaster loss carryover included in line 1	3	0530
4	NOL carryover included in line 1	4	0540
5	MTI. Combine line 1 through line 4. If line 5 is zero or less, enter -0-	5	0550

PART III NOL Carryover and Disaster Loss Carryover Limitations. See Instructions.

		(g) Available balance	
1	MTI from Part II, line 5	1	0560

Prior Year NOLs

(a) Year of loss	(b) Code	(c) Type of NOL * See below	(d) Initial Loss	(e) Carryover from 2003	(f) Amount used in 2004		(h) Carryover to 2005 subtract column (f) from column (e)
*0570 2	+0580	+0590	+0600	+0610	+0620	+0630	+0640
0650	0660	0670	0680	0690	0700	0710	0720
0730	0740	0750	0760	0770	0780	0790	0800
*0810	+0820	+0830	+0840	+0850	+0860	+0870	+0880

Current Year NOLs

3 2004	0890 24	0900 DIS	0910		0930		0950
4 2004	0960	0970	0980				1020
2004	1030	1040	1050				1090
2004	1100	1110	1120				1160
2004	1170	1180	1190				1230

*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), Title 11 (T11), or Disaster (DIS).

5	NOL carryover. Add the carryover amounts in column (h) that are not the result of a disaster loss	5	1240
6	Disaster loss carryover. Enter the total loss carryover amounts in column (h) that are the result of disaster losses	6	1250

2004

Enterprise Zone Deduction and Credit Summary

3805Z

Attach to your California tax return.

Social security or California corporation number

0005

Name(s) as shown on return

FEIN

Secretary of State file number

A. Check the appropriate box for your entity type:**0010**

- ☐ Individual ☐ Estate ☐ Trust ☐ C corporation ☐ S corporation ☐ Partnership
☐ Exempt organization ☐ Limited liability company ☐ Limited liability partnership

B. Enter the name of the enterprise zone business:**0020****C. Enter the address (actual location) where the enterprise zone business is conducted:****0022****D. Enter the name of the enterprise zone in which the business and/or investment activity is located.****0024****E. Principal Business Activity Code number of the enterprise zone business****0026**

Enter the six-digit number from the Principal Business Activity Code from the chart. For the Long Beach Enterprise Zone, enter the four-digit Standard Industrial Classification (SIC) code number from the chart.

F. Total number of employees in the enterprise zone**0030****G. Number of employees included in the computation of the hiring credit, if claimed****0032****H. Number of new employees included in the computation of the hiring credit, if claimed****0034****I. Gross annual receipts of the business****0040****J. Total asset value of the business****0042****Part I Credits Used and Recaptures****1 Hiring and sales or use tax credits claimed on the current year return:****a** Hiring credit from Schedule Z, line 8A, column (f) or line 10, column (f)**1a****0050****b** Hiring credit recapture from Worksheet I, Section B, line 2, column (b)**1b****0055****c** Sales or use tax credit from Schedule Z, line 9A, column (f) or line 11, column (f)**1c****0060****d** Add line 1a and line 1c**1d****0070****Note:** To compute the amount of credits to carry over, complete Schedule Z on Side 2.**Part II Business Expense Deduction for Equipment Purchases and Recapture**

2 a Enter the cost of qualified property purchased for the enterprise zone that is being deducted as a current year business expense from Worksheet III, Section A, line 5, column (b)

2a**0100**

ELECTION: The act of deducting a portion of the cost of any property as a current year expense rather than adding it to the capital account constitutes an election to treat that property in accordance with R&TC Sections 17267.2 or 24356.7. That election may not be revoked except with the written consent of the Franchise Tax Board (FTB).

b Business expense deduction recapture from Worksheet III, Section B, line 2, column (b)**2b****0105****Part III Net Interest Deduction for Lenders**

3 Enter the amount of net interest received on loans to businesses located in the enterprise zone from Worksheet IV, line 2, column (f)

3**0110****Part IV Portion of Business Attributable to the Enterprise Zone**

4 Enter the average apportionment percentage of your business that is in the enterprise zone from Worksheet V, Section A, line 4. If your operation is wholly within the enterprise zone, the average apportionment percentage is 100% (1.00).

4**0150****Part V Net Operating Loss (NOL) Carryover and Deduction****5 a** Enter the enterprise zone NOL carryover from prior years from Worksheet VI, Section C, line 27, column (b)**5a****0120****b** Enter the total enterprise zone NOL deduction used in the current year from Worksheet VI, Section C, line 27, column (c).

Enter this amount on Schedule CA (540 or 540NR), line 21e, column B; Form 100, line 21; Form 100W, line 21;

Form 100S, line 19; or Form 109, line 3 or line 11

5b**0130****c** Enter the enterprise zone NOL carryover to future years from Worksheet VI, Section C, line 27, column (e)**5c****0140**

ELECTION: For those taxpayers eligible for an NOL carryover under R&TC Sections 17276.2, 17276.4, 17276.5, 17276.6, 24416.2, 24416.4, 24416.5, or 24416.6, the act of claiming an NOL carryover on this form constitutes the **irrevocable** election to apply the loss under R&TC Sections 17276.2 or 24416.2, for taxpayers operating a trade or business within the enterprise zone. If you elect to carry over an NOL under the enterprise zone provisions, you cannot carry over any other type and amount of NOL from this year.

Schedule Z Computation of Credit Limitations — Enterprise Zones**Part I Computation of Credit Limitations.** See instructions.

1	Trade or business income. Individuals: Enter the amount from the Worksheet V, Section C, line 14, column (c) on this line and on line 3 (skip line 2). See instructions. Note: Corporations filing a combined report, enter the taxpayer's business income apportioned to California. See instructions for Part IV	1	0210
2	Corporations: Enter the average apportionment percentage from Worksheet V, Section A, line 4. See instructions	2	0220
3	Multiply line 1 by line 2	3	0230
4	Enter the enterprise zone NOL deduction from Worksheet VI, Section C, line 25, column (c)	4	0240
5	Enterprise zone taxable income. Subtract line 4 from line 3	5	0250
6 a	Compute the amount of tax due using the amount on line 5. See instructions	6a	0260
6 b	Enter the amount of tax from Form 540, line 24; Long Form 540NR, line 27; Form 541, line 21; Form 100, line 24; Form 100W, line 24; Form 100S, line 22; or Form 109, line 7 or line 15. Corporations and S corporations, see instructions	6b	0270
7	Enter the smaller of line 6a or line 6b. This is the limitation based on the enterprise zone business income. Go to Part II, Part III, or Part IV. See instructions	7	0280

Part II Limitation of Credits for Corporations, Individuals, Estates, and Trusts. See instructions.

(a) Credit name	(b) Credit amount	(c) Total prior year carryover	(d) Total credit col. (b) plus col. (c)	(e) Limitation based on EZ business income	(f) Used on Schedule P can never be greater than col. (d) or col. (e)	(g) Carryover col. (d) minus col. (e)
8 Hiring credit	A			0290	0300	
	B	0310	0320	0330	0340	0350
9 Sales or use tax credit	A			0360	0370	
	B	0380	0390	0400		0420

Part III Limitation of Credits for S corporations Only. See instructions.

(a) Credit name	(b) Credit amount	(c) S corporation credit col. (b) multiplied by 1/3	(d) Total prior year carryover	(e) Total credit col. (c) plus col. (d)	(f) Credit used this year by S corporation	(g) Carryover col. (e) minus col. (f)
10 Hiring credit						
11 Sales or use tax credit						

Part IV Limitation of Credits for Corporations and S corporations Subject to Paying Only the Minimum Franchise Tax. See instructions.

(a) Credit name	(b) Credit amount	(c) Total prior year carryover	(d) Total credit carryover col. (b) plus col. (c)
12 Hiring credit			
13 Sales or use tax credit			

Refer to page 3 for information on how to claim deductions and credits.

2004

Los Angeles Revitalization Zone Deduction and Credit Summary

3806

Attach to your California tax return.

Social security or California corporation number

Name(s) as shown on return

FEIN

Secretary of State file number

A. Check the appropriate box for your entity type:

- ☐ Individual ☐ Estate ☐ Trust ☐ C corporation ☐ S corporation ☐ Partnership **0010**
☐ Exempt organization ☐ Limited liability company ☐ Limited liability partnership

B. Enter the name of the Los Angeles Revitalization Zone (LARZ) business:**0020****C. Enter the address (actual location) where the LARZ business is conducted:****0030****D. Enter the name of the community within the former LARZ in which the business and/or investment activity is located.****0040****E. Principal Business Activity Code number of the LARZ business****0050**

Enter the six-digit number from the Codes for Principal Business Activity.

F. Gross annual receipts of the business**0060****G. Total asset value of the business****0070****Part I Credit Carryovers Used****1 Hiring and sales or use tax credit carryovers claimed on the current year return:**

- a** Construction hiring credit carryover from Schedule Z, line 8A, column (d) or line 11, column (c) **1a** **0080**
b General hiring credit carryover from Schedule Z, line 9A, column (d) or line 12, column (c) **1b** **0090**
c Sales or use tax credit carryover from Schedule Z, line 10A, column (d) or line 13, column (c) **1c** **0100**
d Add line 1a, line 1b, and line 1c **1d** **0110**

Note: To figure the amount of credit carryovers to carry over, complete Schedule Z on Side 2.**Part II Portion of Business Attributable to the Former LARZ****2 Enter the average apportionment percentage of your business that is in the former LARZ from Worksheet I, Section A, line 4. If your operation is wholly within the former LARZ, the average apportionment percentage is 100% (1.00) 2****0150****Part III Net Operating Loss (NOL) Carryover and Deduction****3 a Enter the total LARZ NOL carryover from prior years from Worksheet II, line 15, column (b) 3a****0120****b Enter the total LARZ NOL deduction used in the current year from Worksheet II, line 15, column (c).**

Enter this amount on Schedule CA (540 or 540NR), line 21e, column B; Form 100, line 21; Form 100W, line 21;

Form 100S, line 19; or Form 109, line 3 or line 11 **3b** **0130****c Enter the LARZ NOL to carry over to future years from Worksheet II, line 15, column (e) 3c****0140**

ELECTION: For those taxpayers eligible for an NOL carryover under R&TC Sections 17276.2, 17276.4, 17276.5, 17276.6, 24416.2, 24416.4, 24416.5, or 24416.6, the act of claiming an NOL carryover on this form constitutes the **irrevocable** election to apply the loss under R&TC Sections 17276.4 or 24416.4, for taxpayers operating a trade or business within the LARZ. If you elect to carry over an NOL under the LARZ provisions, you cannot carry over any other type and amount of NOL from this year.

Schedule Z Computation of Credit Carryover Limitation – Los Angeles Revitalization Zone

Part I Computation of Limitations. See instructions.

1 Trade or business income. Individuals: Enter the amount from Worksheet I, Section B, line 14, column (c) on this line and on line 3 (skip line 2). See instructions. Note: Corporations which file a combined report, enter the taxpayer's business income apportioned to California (see instructions Part II)		1	0200
2 Corporations: Enter the average apportionment percentage from Worksheet I, Section A, line 4. See instructions		2	-----
3 Multiply line 1 by line 2		3	0220
4 Enter the LARZ NOL deductions from Worksheet II, line 15, column (c)		4	
5 LARZ taxable income. Subtract line 4 from line 3		5	0240
6 a Compute the amount of tax due using the amount on line 5. See instructions ..	6a	0250	
b Enter the amount of tax from Form 540, line 24; Long Form 540NR, line 27; Form 541, line 21; Form 100, line 24; Form 100W, line 24 ; Form 100S, line 22; or Form 109, line 7 or line 15. Corporations, combined groups, and S corporations, see instructions	6b	0260	
7 Enter the smaller of line 6a or line 6b. This is the limitation based on the LARZ income. Go to Part II, Part III, or Part IV. See instructions		7	0270

Part II Limitation of Credit Carryovers for Corporations, Individuals, Estates, and Trusts. See instructions.

(a) Credit name		(b) Total prior year credit carryover	(c) Limitation based on LARZ business income	(d) Used on Schedule P can never be greater than col. (b) or col. (c)	(e) Carryover col. (b) minus col. (c)
8 Construction hiring	A		0290	0300	
	B	0320	0330		0350
9 General hiring	A		0370	0380	
	B	0400	0410		0430
10 Sales or use tax	A		0450	0460	
	B	0480	0490		0510

Part III Limitation of Credit Carryovers for S Corporations Only. See instructions.

(a) Credit name	(b) Total prior year credit carryover	(c) Credit carryover used this year by S corporation	(d) Carryover col. (b) minus col. (c)
11 Construction hiring			
12 General hiring			
13 Sales or use tax			

Part IV Limitation of Credit Carryovers for Corporations and S Corporations Subject to Paying Only the Minimum Franchise Tax. See instructions.

(a) Credit name	(b) Total prior year credit carryover	(c) Carryover enter amount from col. (b)
14 Construction hiring		
15 General hiring		
16 Sales or use tax		

2004

Local Agency Military Base Recovery Area Deduction and Credit Summary

3807

Attach to your California tax return.

☐ Social security ☐ Corporation number ☐ FEIN

Name(s) as shown on return

Secretary of State file number

A. Check the appropriate box for your entity type:

☐ Individual ☐ Estate ☐ Trust ☐ C corporation ☐ S corporation ☐ Partnership **0010**
☐ Exempt organization ☐ Limited liability company ☐ Limited liability partnership

B. Enter the name of the Local Agency Military Base Recovery Area (LAMBRA) business: **0020****C. Enter the address (actual location) where the LAMBRA business is conducted:** **0030****D. Enter the name of the LAMBRA in which the business and/or investment activity is located.** **0040****E. Principal Business Activity Code number of the LAMBRA business** **0050**
Enter the six-digit number from the Codes for Principal Business Activity.**F. Total number of employees in the LAMBRA** **0060****G. Number of employees included in the computation of the hiring credit, if claimed** **0070****H. Number of new employees included in the computation of the hiring credit, if claimed** **0080****I. Gross annual receipts of the business** **0090****J. Total asset value of the business** **0100****Part I Net Increase in Jobs****Note:** Complete Part I only if you have been doing business in a LAMBRA for two years.

1 a Net increase in jobs within California **1a** **0110**
b Full-time employees within the LAMBRA during the 1st taxable year **1b** **0120**
c Full-time employees within the LAMBRA during the 2nd taxable year **1c** **0130**

Part II Credits Used and Recaptured

2 Hiring and sales or use tax credits claimed on the current year return:
a Hiring credit from Schedule Z, line 8A, column (f) or line 10, column (f) **2a** **0140**
b Hiring credit recapture from Worksheet I, Section B, line 2 **2b** **0145**
c Sales or use tax credit from Schedule Z, line 9A, column (f) or line 11, column (f) **2c** **0150**
d Sales or use tax credit recapture from Worksheet II, Section B, line 2 **2d** **0155**
e Add line 2a and line 2c **2e** **0160**

Note: To compute the amount of credits to carryover, complete Schedule Z on Side 2.**Part III Business Expense Deduction for Equipment Purchases and Recaptures**

3 a Enter the cost of qualified property purchased for the LAMBRA that is being deducted as a current year business expense from Worksheet III, Section A, line 4 **3a** **0170**
ELECTION: The act of deducting a portion of the cost of any property as a current year expense rather than adding it to the capital account constitutes an election to treat that property in accordance with R&TC Section 17268 or 24356.8. That election may not be revoked except with the written consent of the Franchise Tax Board (FTB).
b Business expense deduction recapture from Worksheet III, Section B, line 2 **3b** **0173**

Part IV Portion of Business Attributable to the LAMBRA

4 Enter the average apportionment percentage of your business that is in the LAMBRA from Worksheet IV, Section A, line 4.
 If your business is wholly within one LAMBRA, the average apportionment percentage is 100% (1.00) **4** **0175**

Part V Net Operating Loss (NOL) Carryover and Deduction

5 a Enter the total NOL carryover from prior years from Worksheet V, Section C, line 17, column (b) **5a** **0180**
b Enter the total NOL deduction used in the current year from Worksheet V, Section C, line 17, column (c).
 Enter this amount on Schedule CA (540 or 540NR), line 21e, column B; Form 100, line 21; Form 100W, line 21;
 Form 100S, line 19; or Form 109, line 3 or line 11 **5b** **0190**
c Enter the total NOL to carryover to future years from Worksheet V, Section C, line 17, column (e) **5c** **0200**

ELECTION: For those taxpayers eligible for an NOL carryover under R&TC Section 17276.2, 17276.4, 17276.5, 1,7276.6, 24416.2, 24416.4, 24416.5, or 24416.6, the act of claiming an NOL carryover on this form constitutes the **irrevocable** election to apply the loss under R&TC Section 17276.5 or 24416.5, for qualified businesses with a LAMBRA. If you elect to carryover an NOL under any of these provisions, you are prohibited by law from carrying over any other type of NOL from this year.

Schedule Z Computation of Credit Limitations — LAMBRA

Part I Computation of Credit Limitations. See instructions.

1	Trade or business income. Individuals: Enter the amount from Worksheet IV, Section C, line 14, column (c) on this line and on line 3 (skip line 2). See instructions. Note: Corporations which file a combined report, enter the taxpayer's business income assigned to California (see instructions for Part IV)	1	0250
2	Corporations: Enter the average apportionment percentage from Worksheet IV, Section A, line 4. See instructions	2	-----
3	Multiply line 1 by line 2	3	0270
4	Enter the LAMBRA NOL deduction from Worksheet V, Section C, line 15, column (c)	4	0280
5	LAMBRA taxable income. Subtract line 4 from line 3	5	0290
6	a Compute the amount of tax due using the amount on line 5. See instructions	6a	0300
	b Enter the amount of tax from Form 540, line 24; Long Form 540NR, line 27; Form 541, line 21; Form 100, line 24; Form 100W, line 24; Form 100S, line 22; or Form 109, line 7 or line 15. Corporations, combined groups, and S corporations, see instructions	6b	0310
7	Enter the smaller of line 6a or line 6b. This is the limitation based on LAMBRA business income. Go to Part II, Part III, or Part IV and see the applicable instructions	7	0320

Part II Limitation of Credits for Corporations, Individuals, Estates, and Trusts. See instructions.

	(a) Credit name	(b) Credit amount	(c) Total prior year carryover	(d) Total credit col. (b) plus col. (c)	(e) Limitation based on LAMBRA business income	(f) Used on Schedule P can never be greater than col. (d) or col. (e)	(g) Carryover col. (d) minus col. (e)
8	Hiring credit	A			0360	0370	
		B	0390	0400	0410	0420	0440
9	Sales or use tax credit	A			0480	0490	
		B	0510	0520	0530	0540	0560

Part III Limitation of Credits for S Corporations Only. See instructions.

	(a) Credit name	(b) Credit amount	(c) S corporation credit col. (b) multiplied by 1/3	(d) Total prior year carryover	(e) Total credit col. (c) plus col. (d)	(f) Credit used this year by S corporation	(g) Carryover col. (e) minus col. (f)
10	Hiring credit						
11	Sales or use tax credit						

Part IV Limitation of Credits for Corporations and S Corporations Subject to Paying Only the Minimum Franchise Tax. See instructions.

	(a) Credit name	(b) Credit amount	(c) Total prior year carryover	(d) Total credit carryover col. (b) plus col. (c)
12	Hiring credit			
13	Sales or use tax credit			

Refer to page 3 for information on how to claim deductions and credits.

2004**Manufacturing Enhancement Area
Credit Summary****3808**

Attach to your California tax return.

Social security or California corporation number

Name(s) as shown on return

FEIN

Qualified Taxpayer's SIC Code Activity. **Caution:** See instructions. **0009**

Secretary of State file number

A. Check the appropriate box for your entity type:

- ☐ Individual ☐ Estate ☐ Trust ☐ C corporation ☐ S corporation ☐ Partnership
☐ Exempt organization ☐ Limited liability company ☐ Limited liability partnership **0010**

B. Enter the name of the Manufacturing Enhancement Area (MEA) business: **0020****C. Enter the address (actual location) where the MEA business is conducted:** **0030****D. Enter the name of the MEA in which the business and/or investment activity is located.** **0040****E. Principal Business Activity Code number of the MEA business** **0050**
Enter the six-digit number from the Principal Business Activity Code Chart.**F. Total number of employees in the MEA** **0060****G. Number of employees included in the computation of the hiring credit, if claimed** **0070****H. Number of new employees included in the computation of the hiring credit, if claimed** **0080****I. Gross annual receipts of the business** **0090****J. Total asset value of the business** **0100****Part I Credit Used and Recapture****1 Hiring credit from Schedule Z, line 6A, column (f) or line 7, column (f)** **1 0110****Note:** To compute the amount of credit to carry over, complete Schedule Z on Side 2.**2 Recapture of hiring credit from Worksheet I, Section B, line 2, column (b)** **2 0115****Part II Portion of Business Attributable to the Manufacturing Enhancement Area****3 Enter the average apportionment percentage of your business that is in the MEA from Worksheet II, Section A, line 4. If your operation is entirely within one MEA, the average apportionment percentage is 100% (1.00)** **3 0120**

Schedule Z Computation of Credit Limitations — Manufacturing Enhancement Area

Part I Computation of Credit Limitations. See instructions.

1	Trade or business income. Individuals: Enter the amount from Worksheet II, Section B, line 14, column (c) on this line and on line 3 (skip line 2). See instructions. Note: Corporations which file a combined report, enter the taxpayer's business income apportioned to California (see Part II instructions)	1	0140
2	Corporations: Enter the average apportionment percentage from Worksheet II, Section A, line 4. See instructions	2	-----
3	Multiply line 1 by line 2	3	0160
4 a	Compute the amount of tax due using the amount on line 3. See instructions	4a	0170
b	Enter the amount of tax from Form 540, line 24; Long Form 540NR, line 27; Form 541, line 21; Form 100, line 24; Form 100W, line 24; Form 100S, line 22; or Form 109, line 7 or line 15. Corporations and S corporations, see instructions	4b	0180
5	Enter the smaller of line 4a or line 4b. This is the limitation based on the MEA income. Go to Part II, Part III, or Part IV. See instructions	5	0190

Part II Limitation of Credits for Corporations, Individuals, Estates, and Trusts. See instructions.

(a) Credit name	(b) Credit amount	(c) Total prior year carryover	(d) Total credit col. (b) plus col. (c)	(e) Limitation based on MEA business income	(f) Used on Schedule P can never be greater than col. (d) or col. (e)	(g) Carryover col. (d) minus col. (e)
6 Hiring credit	A			0230	0240	
	B	0260	0270	0280	0290	0310

Part III Limitation of Credits for S Corporations Only. See instructions.

(a) Credit name	(b) Credit amount	(c) S corporation credit col. (b) multiplied by 1/3	(d) Total prior year carryover	(e) Total credit col. (c) plus col. (d)	(f) Credit used this year by S corporation	(g) Carryover col. (e) minus col. (f)
7 Hiring credit						

Part IV Limitation of Credits for Corporations and S Corporations Subject to Paying Only the Minimum Franchise Tax. See instructions.

(a) Credit name	(b) Credit amount	(c) Total prior year carryover	(d) Total credit carryover col. (b) plus col. (c)
8 Hiring credit			

Refer to page 3 for information on how to claim deductions and credits.

2004

Targeted Tax Area Deduction and Credit Summary

3809

Attach to your California tax return.

Social security or California corporation number

Name(s) as shown on return

FEIN

Qualified Taxpayer's SIC Code Activity. **Caution:** See instructions. **0009**

Secretary of State file number

A. Check the appropriate box for your entity type:

- ☐ Individual ☐ Estate ☐ Trust ☐ C corporation ☐ S corporation ☐ Partnership **0010**
☐ Exempt organization ☐ Limited liability company ☐ Limited liability partnership

B. Enter the name of the targeted tax area (TTA) business:**0020****C. Enter the address (actual location) where the TTA business is conducted:****0030****D. Enter the name of the specific area of the TTA in which the business and/or investment activity is located.****0040****E. Principal Business Activity Code number of the TTA business****0050**

Enter the six-digit Principal Business Activity Code from the chart.

F. Total number of employees in the TTA**0060****G. Number of employees included in the computation of the hiring credit, if claimed****0070****H. Number of new employees included in the computation of the hiring credit, if claimed****0080****I. Gross annual receipts of the business****0090****J. Total asset value of the business****0100****Part I Credits Used****1 Hiring and sales or use tax credits claimed on the current year return:**

- a** Hiring credit from Schedule Z, line 8A, column (f) or line 10, column (f) **0110**
b Sales or use tax credit from Schedule Z, line 9A, column (f) or line 11, column (f) **0120**
 Add line 1a and line 1b **1 0130**

Note: To compute the amount of credits to carry over, complete Schedule Z on Side 2.**Part II Business Expense Deduction for Equipment Purchases****2 Enter the cost of qualified property purchased for the TTA that is being deducted as a current year**business expense from Worksheet III, Section A, line 5, column (b) **2 0140**

ELECTION: The act of deducting a portion of the cost of any property as a current year expense rather than adding it to the capital account constitutes an election to treat that property in accordance with R&TC Sections 17267.6 or 24356.6. That election may not be revoked except with the written consent of the Franchise Tax Board (FTB).

Part III Net Operating Loss (NOL) Carryover and Deduction**3 a Enter the total NOL carryover from the prior year from Worksheet V, Section C, line 15, column (b) 3a 0150**

b Enter the total NOL deduction used in the current year from Worksheet V, Section C, line 15, column (c). Enter this amount on Schedule CA (540 or 540NR), line 21e, column B; Form 100, line 21; Form 100W, line 21; Form 100S, line 19; or Form 109, line 3 or line 11 **3b 0160**

c Enter the TTA NOL carryover to future years from Worksheet V, Section C, line 15, column (e) **3c 0170**

ELECTION: For those taxpayers eligible for an NOL carryover under R&TC Sections 17276.2, 17276.4, 17276.5, 17276.6, 24416.2, 24416.4, 24416.5, or 24416.6, the act of claiming an NOL carryover on this form constitutes the **irrevocable** election to apply the loss under R&TC Sections 17276.6 or 24416.6, for taxpayers operating a trade or business within the TTA. If you elect to carry over an NOL under the TTA provisions, you cannot carry over any other type and amount of NOL from this year.

Part IV Portion of Business Attributable to the Targeted Tax Area**4 Enter the average apportionment percentage of your business that is in the TTA from Worksheet IV,**Section A, line 4. If your operation is wholly within the TTA, the average apportionment percentage is 100% (1.00) **4 0180****Part V Recapture of Deduction and Credits**

5 TTA recapture of hiring credit from Worksheet I, Section B, line 2, column (b) **5 0190**

6 Recapture of business expense deduction from Worksheet III, Section B, line 2, column (b) **6 0200**

Schedule Z Computation of Credit Limitations — Targeted Tax Area**Part I Computation of Credit Limitations.** See instructions.

1	Trade or business income. Individuals: Enter the amount from Worksheet IV, Section C, line 14, column (c) on this line and on line 3 (skip line 2). See instructions. Note: Corporations which file a combined report, enter the taxpayer's business income apportioned to California (see instructions Part IV)	1	0210
2	Corporations: Enter the average apportionment percentage from Worksheet IV, Section A, line 4. See instructions	2	-----
3	Multiply line 1 by line 2	3	0230
4	Enter the TTA NOL deduction from Worksheet V, Section C, line 12, column (c)	4	0240
5	TTA taxable income. Enter amount from line 3	5	0250
6 a	Compute the amount of tax due using the amount on line 5. See instructions	6a	0260
b	Enter the amount of tax from Form 540, line 24; Long Form 540NR, line 27; Form 541, line 21; Form 100, or Form 100W, line 24; Form 100S, line 22; or Form 109, line 7 or line 15. Corporations and S corporations, see instructions	6b	0270
7	Enter the smaller of line 6a or line 6b. This is the limitation based on the TTA income. Go to Part II, Part III, or Part IV. See instructions	7	0280

Part II Limitation of Credits for Corporations, Individuals, Estates, and Trusts. See instructions.

(a) Credit name		(b) Credit amount	(c) Total prior year carryover	(d) Total credit add col. (b) plus col. (c)	(e) Limitation based on TTA business income	(f) Used on Schedule P can never be greater than col. (d) or col. (e)	(g) Carryover col. (d) minus col. (e)
8	Hiring credit	A			0320	0330	
		B	0350	0360	0370	0380	0400
9	Sales or use tax credit	A			0440	0450	
		B	0470	0480	0490	0500	0520

Part III Limitation of Credits for S Corporations Only. See instructions.

(a) Credit name	(b) Credit amount	(c) S corporation credit col. (b) multiplied by 1/3	(d) Total prior year carryover	(e) Total credit add col. (c) plus col. (d)	(f) Credit used this year by S corporation	(g) Carryover col. (e) minus col. (f)
10	Hiring credit					
11	Sales or use tax credit					

Part IV Limitation of Credits for Corporations and S Corporations Subject to Paying Only the Minimum Franchise Tax. See instructions.

(a) Credit name	(b) Credit amount	(c) Total prior year carryover	(d) Total credit carryover. col. (b) plus col. (c)
12	Hiring credit		
13	Sales or use tax credit		

Refer to page 3 for information on how to claim deductions and credit.

2004

Underpayment of Estimated Tax
by Individuals and Fiduciaries

5805

Attach this form to the **back** of your Form 540, Form 540A, Long Form 540NR, or Form 541. Also, fill in the circle for underpayment of estimated tax located on Form 540, line 69; Form 540A, line 41; Long Form 540NR, line 77; or Form 541, line 41, whichever applies

Name(s) as shown on return

Social security number or FEIN

IMPORTANT: In most cases, the Franchise Tax Board (FTB) can figure the penalty for you and you do not have to complete this form. See General Information B.

If you meet **any** of the following conditions, you do not owe a penalty for underpayment of estimated tax. Do not complete or file this form if:

- The amount of your tax liability (not including tax on lump-sum distributions and alternative minimum tax) less credits (including the withholding credit) but not including estimated tax payments for either 2003 or 2004 was less than \$200 (or less than \$100 if married filing a separate return).
- Your 2003 return was for a full 12 months (or would have been if you were required to file) and you did not have any tax liability on that return.
- The amount of your withholding plus your estimated tax payments, if **paid in the required installments**, is at least 90% of the tax shown on your 2004 return or 100% of the tax shown on your 2003 return (110% if AGI was more than \$150,000 or \$75,000 MFS) AND you are not using the annualized income installment method.

Part I Questions. All filers must complete this part.

- 1 Are you requesting a waiver of the penalty? If "Yes," provide an explanation below and be sure to fill in the circle on Form 540, line 69; Form 540A, line 41; Long Form 540NR, line 77; or Form 541, line 41. If you need additional space, attach a statement. 0010 0020
See General Information C 1 ☐ Yes ☐ No
@0015

- 2 Did you use the annualized income installment method? If "Yes," see instructions for Part III and be sure to fill in the circle on Form 540, line 69; Form 540A, line 41; Long Form 540NR, line 77; or Form 541, line 41 0030 0040
Form 540, line 69; Form 540A, line 41; Long Form 540NR, line 77; or Form 541, line 41 2 ☐ Yes ☐ No
- 3 Was your California withholding not withheld in equal installments and are you able to show the actual amounts withheld per period and the actual dates withheld? If "Yes," enter the uneven amounts withheld on the spaces provided below. 0042 0044
Enter the **actual uneven amounts withheld** next to the corresponding quarterly payment due date here:
4/15/04 \$ **0045**; 6/15/04 \$ **0046**; 9/15/04 \$ **0047**; 1/15/05 \$ **0048** 0070 0080
4 For estates and trusts: Was the date of death less than two years from the end of the tax year? See General Information E 4 ☐ Yes ☐ No

Part II Required Annual Payment. All filers must complete this part.

- | | | |
|--|---|-------------|
| 1 Current year tax. Enter your 2004 tax after credits. See instructions | 1 | 0090 |
| 2 Multiply line 1 by 90% (.90) | 2 | 0100 |
| 3 Withholding taxes. Do not include any estimated tax payments on this line. See instructions | 3 | 0110 |
| 4 Subtract line 3 from line 1. If less than \$200 (or less than \$100 if married filing a separate return), stop here. You do not owe the penalty. Do not file form FTB 5805 | 4 | 0120 |
| 5 Enter the tax shown on your 2003 tax return (110% (1.10) of that amount if the adjusted gross income shown on that return is more than \$150,000, or if married filing a separate return for 2004, more than \$75,000). See instructions | 5 | 0130 |
| 6 Required annual payment. Enter the smaller of line 2 or line 5 | 6 | 0140 |

Short Method

Caution: See the instructions to find out if you can use the short method. If you answered "Yes" to Question 2 in Part I, skip this part and go to Part III. If you answered "No" to Question 2 in Part I **and** you cannot use the short method, go to Worksheet II in the instructions (page 4).

- | | | |
|---|----|-------------|
| 7 Enter the amount, if any, from Part II, line 3 above | 7 | 0150 |
| 8 Enter the total amount, if any, of estimated tax payments you made | 8 | 0160 |
| 9 Add line 7 and line 8 | 9 | 0170 |
| 10 Total underpayment for year. Subtract line 9 from line 6. If zero or less, stop here. You do not owe the penalty. Do not file form FTB 5805 | 10 | 0180 |
| 11 Multiply line 10 by .027182 | 11 | 0190 |
| 12 <ul style="list-style-type: none"> If the amount on line 10 was paid on or after 4/15/05, enter -0- If the amount on line 10 was paid before 4/15/05, enter the result of the following computation: <div style="margin-left: 40px;"> Amount on line 10 X Number of days paid before 4/15/05 X .00011 </div> | 12 | 0200 |
| 13 PENALTY. Subtract line 12 from line 11. Enter the result here and on Form 540, line 69; Form 540A, line 41; Long Form 540NR, line 77; or Form 541, line 41. Also fill in the circle for "FTB 5805." | 13 | 0210 |

Part III Annualized Income Installment Method Schedule.

Use this schedule ONLY IF you earned taxable income at an UNEVEN RATE during 2004 (See Example A). If you earned your income at approximately the same rate each month (See Example B), then you should not complete this schedule. If you choose to figure the penalty, see the instructions for Worksheet II — Regular Method to Figure Your Underpayment and Penalty, on page 4 of the instructions.

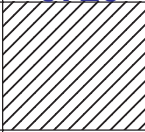

Example A: If you were a commissioned salesperson who earned no income during the first three months of the year, earned most of your income during the following six months, and earned very little during the last three months, you should complete this schedule. You may be able to benefit by using the annualized income installment method. The required installment of estimated tax figured using the annualized method may be less than your required installment figured using the equal installment method.

Example B: If you worked all year and earned a monthly salary that did not change much during the year, you should not complete this schedule.

Note: To complete this schedule correctly, you must first complete Side 1, Part II, line 1 through line 6.

Estates and trusts, **do not** use the period ending dates shown to the right.

Instead, use the following: 2/29/04, 4/30/04, 7/31/04, and 11/30/04. Fiscal year filers must adjust dates accordingly.

	(a) 1/1/04 to 3/31/04	(b) 1/1/04 to 5/31/04	(c) 1/1/04 to 8/31/04	(d) 1/1/04 to 12/31/04
1 Enter your adjusted gross income (AGI) for each period. Long Form 540NR filers, see instructions. Estates or Trusts, enter the amount from Form 541, line 20 attributable to each period. See instructions	1 0240	0250	0260	0270
2 Annualization amounts. Estates or Trusts, see instructions	2 4	2.4	1.5	1
3 Annualized income. Multiply line 1 by line 2	3 0280	0290	0300	0310
4 Enter your itemized deductions for the period shown in each column. If you do not itemize deductions, enter -0- here and on line 6. Estates or Trusts, enter -0- here, skip to line 9, and enter the amount from line 3 on line 9	4 0320	0330	0340	0350
5 Annualization amounts	5 4	2.4	1.5	1
6 Annualized itemized deductions. Multiply line 4 by line 5. See instructions	6 0360	0370	0380	0390
7 Enter your standard deduction from your 2004 Form 540 or Long Form 540NR, line 18; or Form 540A, line 15. Enter the total standard deduction amount in each column. See instructions	7 0400	0410	0420	0430
8 Enter line 6 or line 7, whichever is larger	8 0440	0450	0460	0470
9 Subtract line 8 from line 3	9 0480	0490	0500	0510
10 Figure the tax on the amount in each column of line 9 using the tax table or the tax rate schedule in the instructions for Form 540, Form 540A, Long Form 540NR, or Form 541. Also, include any tax from form FTB 3803. Estates or Trusts, see instructions	10 0520	0530	0540	0550
11 Enter the total amount of exemption credits from your 2004 Form 540, line 21; Form 540A, line 18; or Form 541, line 22. If you filed a Long Form 540NR, see instructions for line 11, Part III. Enter the total exemption credit amount in each column. See instructions	11 0560	0570	0580	0590
12 Subtract line 11 from line 10. Long Form 540NR filers, complete Worksheet I on page 3 of the instructions	12 0600	0610	0620	0630
13 Enter the total credit amount from your 2004 Form 540, line 33 plus line 45; Form 540A, line 19 plus line 31; or Form 541, line 23. Long Form 540NR filers, see instructions. Enter the total amount of credits in each column	13 0640	0650	0660	0670
14 Subtract line 13 from line 12. If zero or less, enter -0-	14 0680	0690	0700	0710
15 Applicable percentage	15 22.5%	45%	67.5%	90%
16 Multiply line 14 by line 15	16 0720	0730	0740	0750
COMPLETE LINE 17 THROUGH LINE 23 OF EACH COLUMN BEFORE YOU GO TO THE NEXT COLUMN.				
17 Enter the combined amounts shown on line 23 from all preceding columns	17 	0760	0770	0780
18 Subtract line 17 from line 16. If zero or less, enter -0-	18 0790	0800	0810	0820
19 In each column, enter 1/4 of the amount on form FTB 5805, Part II, line 6	19 0830	0840	0850	0860
20 Enter the amount from line 22 from the preceding column	20 	0870	0880	0890
21 Add line 19 and line 20	21 0900	0910	0920	0930
22 Subtract line 18 from line 21. If zero or less, enter -0-	22 0940	0950	0960	0970
23 Enter line 18 or line 21, whichever is less. Transfer these amounts to Worksheet II — Regular Method to Figure Your Underpayment and Penalty, line 1	23 0980	0990	1000	1010

Note: If you use the annualized income installment method for one payment due date, you must use it for all payment due dates.

This schedule automatically selects the smaller of your annualized income installment or your regular installment.

2004

Underpayment of Estimated Tax by
Farmers and Fishermen

5805F

Attach this form to the back of your Form 540, Long Form 540NR, or Form 541, even if you do not owe a penalty.

Name(s) as shown on return

Your social security number

Part I Figure Your Underpayment

1	2004 tax after credits from Form 540, line 34; Long Form 540NR, line 43; or Form 541, line 25	1	0010
2	2004 tax on lump-sum distributions from Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b	2	0020
3	2004 child and dependent care expenses credit from Form 540, line 45 or Long Form 540NR, line 54	3	0023
4	Add line 2 and line 3	4	0026
5	Subtract line 4 from line 1	5	0030
6	Multiply line 5 by 66 ² / ₃ % (.6667)	6	0040
7	2004 withholding taxes from Form 540, line 38, line 40, and line 41; Long Form 540NR, line 47, line 48, and line 50; or Form 541, line 28 and line 30	7	0050
8	Subtract line 7 from line 5. If less than \$200 (\$100 if married filing separately), STOP . You do not owe a penalty	8	0060
9	2003 tax after credits from Form 540, line 34; Long Form 540NR, line 43; or Form 541, line 25. (If you did not file a return for 2003 or if your 2003 tax year was less than 12 months, do not complete line 9 through line 11. Instead, enter the amount from line 6 on line 12.)	9	0070
10 a	2003 tax on lump-sum distributions from Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b	10a	0080
b	2003 child and dependent care credit expenses from Form 540, line 45 or Long Form 540NR, line 54	10b	0090
c	Add line 10a and line 10b	10c	0095
11	Subtract line 10c from line 9. If less than \$200 (\$100 if married filing separately), STOP . You do not owe a penalty	11	0100
12	Enter the smaller of line 6 or line 11	12	0120
13	2004 withholding taxes and estimated tax payments made on or before January 15, 2005, from Form 540, line 38, line 39, line 40, and line 41; Long Form 540NR, line 47, line 48, line 49, and line 50; or Form 541, line 28, line 30, and line 31	13	0130
14	Underpayment. Subtract line 13 from line 12. If zero or less, you do not owe a penalty. Be sure to fill in the circle on Form 540, line 69; Long Form 540NR, line 77; or Form 541, line 41	14	0140

Part II Figure Your Penalty

15	Enter the date the amount on line 14 was paid or April 15, 2005, whichever is earlier	15	0150
16	Number of days after January 15, 2005, to and including the date on line 15 Note: If you are a calendar year taxpayer and made no estimate payment, enter 90 days.	16	0160
17	Penalty: $\frac{\text{Number of days on line 16}}{365} \times .04 \times \text{underpayment on line 14}$. Enter the result here. If you are requesting a waiver, go to line 18. Otherwise, enter this amount on Form 540, line 69; Long Form 540NR, line 77; or Form 541, line 41. Also fill in the circle on that line to show that form FTB 5805F is attached to the return	17	0170
18	To request a waiver, check the box on this line and provide an explanation below. Be sure to fill in the circle on Form 540, line 69; Long Form 540NR, line 77; or Form 541, line 41. See General Information E	18	0180 0175 <input type="checkbox"/> 0185 @0190

2004 Tax on Accumulation Distribution of Trusts

5870A

Attach to beneficiary's tax return.

Name(s) as shown on your return

0010

Social security number

0020

Name of trust

0030

FEIN

0080

Address of trust (number and street, including suite number, PO Box, City, State, and ZIP Code)

0040**0050****0060****0070**

PMB no.

0045

Beneficiary's date of birth

0090

Month

Day

Year

Enter number of trusts from which you received accumulation distributions in this tax year

0100**Part I Tax on Accumulation Distribution under Internal Revenue Code Section 667.****Section A — Average Income and Determination of Computation Years**

- 1 Amount of current distribution that is considered distributed in earlier years from Schedule J (541), line 30, column (a) . . .
- 2 Distributions of income accumulated before you were born or reached age 21
- 3 Subtract line 2 from line 1
- 4 Taxes imposed on the trust on amounts from line 3 from Schedule J (541), line 30, column (b)
- 5 Total. Add line 3 and line 4
- 6 Tax-exempt interest included on line 5 from Schedule J (541), line 30, column (c)
- 7 Taxable part of line 5. Subtract line 6 from line 5
- 8 Number of trust's earlier years in which amounts on line 7 are considered distributed
- 9 Average annual amount considered distributed. Divide line 3 by line 8
- 10 Multiply line 9 by 25% (.25)
- 11 Number of trust's earlier tax years to be taken into account. See instructions
- 12 Average amount for recomputing tax. Divide line 7 by line 11. Enter here and in each column on line 15 below
- 13 Enter your taxable income before this distribution for the five immediately preceding years:

1	0110	
2	0120	
3	0130	
4	0140	
5	0150	
6	0160	
7	0170	
8	0180	
9	0190	
10	0200	
11	0210	
12	0220	

	2003	2002	2001	2000	1999
13	0230	0240	0250	0260	0270

Section B — Tax Attributable to the Accumulation Distribution

	(a) Year 0280	(b) Year 0300	(c) Year 0320
14 Enter the amounts and the years from line 13, eliminating the highest and lowest taxable income years	0290	0310	0330
15 Enter amount from line 12 in each column	0340	0350	0360
16 Recomputed taxable income. Add line 14 and line 15	0370	0380	0390
17 Tax on amounts on line 16	0400	0410	0420
18 Tax before credits on line 14 income	0430	0440	0450
19 Additional tax before credits. Subtract line 18 from line 17	0460	0470	0480
20 Tax credit adjustment. Attach schedule @0490	0500	0510	0520
21 Subtract line 20 from line 19. See instructions	0530	0540	0550
22 Alternative minimum tax adjustments	0560	0570	0580
23 Combine line 21 and line 22	0590	0600	0610
24 Add column (a), column (b), and column (c) of line 23			0620
25 Divide the amount on line 24 by 3			0630
26 Multiply the amount on line 25 by the number of years on line 11			0640
27 Enter the amount from line 4			0650
28 Partial tax attributable to the accumulation distribution. Subtract line 27 from line 26. If zero or less, enter -0-. See instructions			0660

Part II Tax on Distributions of previously untaxed trust income under Revenue and Taxation Code Section 17745 (b) and (d):

- If the income was accumulated over a period of five years or more, complete Section A.
- If the income was accumulated over a period of less than 5 years, complete Section B.

Section A — See instructions.

1	Income accumulated over five years or more	1	0710
2	Divide line 1 by 6. Enter here and on Schedule CA (540 or 540NR), line 21f, column C	2	0720

		(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) 1999
3	Were you a resident or part-year resident? Enter "Yes" or "No" for each year (Answer "No" for nonresident years.)	0730	0740	0750	0760	0770
4	Enter your taxable income before this distribution for the five immediately preceding years	0780	0790	0800	0810	0820
5	Enter the amount from line 2 in column (a) through column (e)	0830	0840	0850	0860	0870
6	Recomputed taxable income. Add line 4 and line 5	0880	0890	0900	0910	0920
7	Tax on amounts on line 6	0930	0940	0950	0960	0970
8	Tax before credits on line 4 income	0980	0990	1000	1010	1020
9	Additional tax before credits. Subtract line 8 from line 7	1030	1040	1050	1060	1070
10	Tax credit adjustment. Attach schedule @1080	1090	1100	1110	1120	1130
11	Subtract line 10 from line 9. See instructions	1140	1150	1160	1170	1180
12	Alternative minimum tax adjustments	1190	1200	1210	1220	1230
13	Add line 11 and line 12	1240	1250	1260	1270	1280
14	Add line 13, column (a) through column (e) for all years that you entered "Yes" on line 3. Enter here and on Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b. See instructions	14 1290				

Section B — See instructions.

1	Income accumulated less than 5 years	1	1300
2	Averaging factor:		
a	Enter the number of years the trust accumulated the amount on line 1	2a	1310
b	Distribution year	2b	1
3	Add line 2a and line 2b	3	1320
4	Divide line 1 by line 3. Enter here and on Schedule CA (540 or 540NR), line 21f, column C	4	1330

		(a) 2003	(b) 2002	(c) 2001	(d) 2000
5	Were you a resident or part-year resident? Enter "Yes" or "No" for each year (Answer "No" for nonresident years.)	1340	1350	1360	1370
6	Enter your taxable income before this distribution for the number of preceding years entered on line 2a. See instructions	1380	1390	1400	1410
7	Enter the amount from line 4 in column (a) through column (d)	1420	1430	1440	1450
8	Recomputed taxable income. Add line 6 and line 7	1460	1470	1480	1490
9	Tax on amounts on line 8	1500	1510	1520	1530
10	Tax before credits on line 6 income	1540	1550	1560	1570
11	Additional tax before credits. Subtract line 10 from line 9	1580	1590	1600	1610
12	Tax credit adjustment. Attach schedule @1620	1630	1640	1650	1660
13	Subtract line 12 from line 11. See instructions	1670	1680	1690	1700
14	Alternative minimum tax adjustments	1710	1720	1730	1740
15	Add line 13 and line 14	1750	1760	1770	1780
16	Add line 15, column (a) through column (d) for all years that you entered "Yes" on line 5. Enter here and on Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b. See instructions	16 1790			